

County of LaSalle, Illinois

Ottawa, Illinois

Financial Statements and Supplementary Information

Years ended November 30, 2013 and 2012

County of LaSalle, Illinois

Financial Statements and Supplementary Information Years Ended November 30, 2013 and 2012

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Independent Auditor's Report

To the Chairman and Members
Of the County Board
County of LaSalle
Ottawa, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of LaSalle, Illinois as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of LaSalle, Illinois, as of November 30, 2013, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Comparative Information

We have previously audited the County of LaSalle, Illinois' 2012 financial statements, and we expressed an unmodified opinion on those financial statements in our report dated May 8, 2013. In our opinion, the summarized comparative information presented herein as of and for the year ended November 30, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 19 and the schedule of funding progress and budgetary comparison information on pages 59 through 79 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of LaSalle, Illinois' financial statements taken as a whole. The schedules listed in the table of contents as "Other Supplementary Information" and "Other Management Information" are presented for purposes of additional analysis and are not a required part of the basic financial statements. The "Other Supplementary Information" is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the

financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standard generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The "Other Management Information" however, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and we do not express an opinion or any other form of assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 17, 2014, on our consideration of the County of LaSalle, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of LaSalle, Illinois' internal control over financial reporting and compliance.

Wipfli LLP

April 17, 2014
Mendota, Illinois

County of LaSalle, Illinois

Management's Discussion and Analysis – Unaudited

This section of the County of LaSalle's (County) Annual Financial Report presents its Management Discussion and Analysis (MD&A), which provides an overview of the County's financial performance for the fiscal year ending November 30, 2013. Please read it in conjunction with the County's financial statements beginning on page 20.

Financial Highlights

The Government-Wide statements report information about the County as a whole using accounting methods similar to those used by private sector companies.

- For fiscal year 2013 taxes and other revenues of the County's governmental activities were \$54,270,992 and expenditures were \$59,536,543.
- The County's governmental activities reported a change in net position of (\$5,223,806) for the fiscal year.
- The County's governmental activities reported an ending net position of \$104,318,136.

Using this Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 20 – 22) provide information about the activities of the County as a whole and present a long-term view of the County's finances. Fund financial statements start on page 23. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's operation in more detail than the government-wide statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government.

The County's Reporting Entity Presentation

This annual report includes all activities for which the County Board is fiscally responsible. These activities, defined as the County's reporting entity, are operated within separate legal entities that make up the primary government and other separate legal entities that are included as component units. The County has included two component units in its report: E-911 and Self-Insurance Trust.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements, which include: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, 4) required supplementary information, and 5) other supplementary information.

County of LaSalle, Illinois

Management's Discussion and Analysis – Unaudited

Government-Wide Financial Statements: The Government-Wide statements report information about the County as a whole using accounting methods similar to those used by private sector companies. The statement of net position includes all of the County's assets and liabilities, is one way to measure the County's overall financial position. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

- Over time, increases or decreases in the County's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall financial condition of the County's additional non-financial factors, such as changes in County's property tax base and the condition of buildings and other facilities should be considered.

In the Government-Wide financial statements, the County's activities are divided into three categories:

- **Government activities:** Most of the County's basic services are reported here, including the police, general administration, and streets. Sales taxes, franchise fees, fines and state and federal grants finance most of these activities.
- **Business-type activities:** Services provided by the County that are supported wholly by services revenues.
- **Component units:** These are separate legal entities from the County but are under the control of the County Board. The County is financially accountable for these entities' operations. The County currently has control of two component units.

Fund Financial Statements: Fund financial statements focus on the individual parts of the County government. Fund financial statements also report the County's operations in more detail than the government-wide statements by focusing on its most significant or "major" funds – not the County as a whole. Funds are accounting devices the County uses to keep track of specific sources of funding and spending on particular programs. Some Funds are required by state law and by bond covenants. The County can establish other funds to control and manage monies for particular purposes or to show that it is properly using certain revenues. The three fund activities are:

- Most of the County's basic service is included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances remaining at year-end that are available for spending. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps you determine (through a review of changes to fund balance) whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or differences) between governmental funds in a reconciliation at the bottom of the fund financial statements.

County of LaSalle, Illinois

Management's Discussion and Analysis – Unaudited

Fund Financial Statements: (Continued)

The General Fund is the main operating account of the County and the largest of the governmental funds. Major governmental funds, in addition to the County's General Fund, include the Illinois Municipal Retirement Fund and Insurance Fund. All other governmental funds, which include special revenue funds, debt service funds and capital projects funds, are considered as non major governmental funds.

- **Proprietary Funds** – Proprietary funds consist of enterprise funds. These funds account for operations that are performed in a manner similar to private business in which costs are charged as a user fee. Proprietary fund financial statements provide both long and short-term financial information. The County's Nursing Home Fund is the County's business-type activity reported in the government-wide statements. The fund financial statements provide more detail and additional information such as cash flows.
- **Fiduciary Funds** – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's programs. The County's fiduciary funds consist of agency funds. Agency funds are used to account for monies received, held and disbursed, as required by statute.

Notes to the Financial Statements: The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements

Required Supplementary Information: The Management's Discussion and Analysis and the Major Funds' Budgetary comparison Schedule represent financial information required by GASB to be presented. Such information provides users of this report with additional data that supplements the government-wide statements, fund financial statements, and notes (referred to as "the basic financial statements").

Other Supplementary Information: This part of the annual report includes optional financial information such as combining statements for the non-major funds (which are added together and shown in the fund financial statements for the non-major funds (which are added together and shown in the fund financial statements in a single column).

Overview of LaSalle County Financial Procedures:

The County of LaSalle discussion and analysis is designed to:

- Assist the reader in focusing on significant financial issues facing the County;
- Provide an overview of the County's financial activity;
- Identify changes in the County's financial position that could impact on its ability to address the next subsequent year challenges;
- Identify any material deviations from the financial plan; and
- Identify individual fund issues or concerns

County of LaSalle, Illinois

Management's Discussion and Analysis – Unaudited

Overview of LaSalle County Financial Procedures: (Continued)

Since the Financial Management Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, it should be read in conjunction with the County's audited financial statements.

Local governmental financial statements summarize fund-type information on a current financial resource basis. The County's financial statements present two different perspectives each with a different snapshot of the County's finances. The financial statement's focus is on both the County as a whole through the consolidated statements and on the major individual funds. Either perspective allows the reviewer to address relevant questions. The reviewer has a broad basis for comparison, which serves to enhance the County's accountability.

The financial philosophy is to remain fiscally responsible while providing for the growth within the County. The County continued to seek authority to generate non-property tax revenues to meet the growth.

Most vendor claims for compensation are first reviewed by the Budget and Finance Committee and then approved by the County Board prior to payment of the invoice. In addition to regular claims, supplemental claims are reviewed at the end of the month by the Budget and Finance Committee chair to ensure all claims are paid in a timely fashion.

In addition to the General Fund, funded primarily by property taxes, the County maintains several special purpose funds. Those funds are:

- Public Safety
- Insurance Fund
- Illinois Municipal Retirement
- County Health Department
- Motor Fuel Tax
- Tourism Promotion
- Recorder's Equipment
- County Clerk Records
- Crime Victim Witness Coordinator
- State's Attorney Federal Grant
- E-911
- Sheriff's Drug Enforcement
- Coroner Fee
- Tax Sale Automation
- Environmental Service and Land Use
- GIS
- Animal Control
- Coroner Grant
- County Clerk Automation
- Working Cash
- HAVA Grant

County of LaSalle, Illinois

Management's Discussion and Analysis – Unaudited

Overview of LaSalle County Financial Procedures: (Continued)

- Grant
- Sheriff Vehicle Fund
- Detention Home
- Mental Health
- Veterans' Assistance Commission
- County Highway
- Special Tax Matching
- County Bridge
- Circuit Clerk Document Storage
- Law Library
- Court Automation
- Child Support Administration
- Minors in Possession
- State's Attorney Drug Enforcement
- Probation Services
- Arrestees Medical Cost
- DUI
- Circuit Clerk Operations & Administrative Fund
- Debt Service
- Capital Project-Construction and Improvements – Current Sites
- Nursing Home

County of LaSalle, Illinois

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2013

Overview of LaSalle County Financial Procedures: (Continued)

Discussion of Financial Statements (Current Year versus Prior Year):

	Net Position					
	Governmental Activities		Business Type Activities		Total Primary Government	
	2013	2012	2013	2012	2013	2012
Current Assets	\$ 72,734,842	\$ 74,659,080	\$ 5,531,958	\$ 5,431,712	\$ 78,266,800	\$ 80,090,792
Capital Assets	72,313,818	74,108,738	1,808,395	1,655,869	74,122,213	75,764,607
Total Assets	145,048,660	148,767,818	7,340,353	7,087,581	152,389,013	155,855,399
Current Liabilities	25,430,327	26,196,612	2,317,695	2,261,926	27,748,022	28,458,538
Noncurrent liabilities	15,262,632	13,029,264	-	215,256	15,262,632	13,244,520
Total Liabilities	40,692,959	39,225,876	2,317,695	2,477,182	43,010,654	41,703,058
Net investment in capital assets	69,988,818	70,447,521	1,808,395	1,637,086	71,797,213	72,084,607
Restricted	30,186,476	31,668,434	-	-	30,186,476	31,668,434
Unrestricted	4,180,407	7,425,987	3,214,263	2,973,313	7,394,670	10,399,300
Total Net Position	\$ 104,355,701	\$ 109,541,942	\$ 5,022,658	\$ 4,610,399	\$ 109,378,359	\$ 114,152,341

County of LaSalle, Illinois

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2013

Overview of LaSalle County Financial Procedures: (Continued)

Discussion of Financial Statements (Current Year versus Prior Year):

	Changes in Net Position					
	Governmental Activities		Business Type Activities		Total Primary Government	
	2013	2012	2013	2012	2013	2012
Revenues						
Program Revenues:						
Charges for Services	\$ 8,657,524	\$ 8,953,944	\$ 3,944,802	\$ 4,872,440	\$ 12,602,326	\$ 13,826,384
Operating Grants	9,509,628	6,322,915	-	-	9,509,628	6,322,915
General Revenues:						
Property Taxes	21,447,476	22,408,405	1,804,789	1,537,441	23,252,265	23,945,846
Other Taxes	13,930,054	13,426,813	-	-	13,930,054	13,426,813
Interest	681,885	1,003,793	14,566	11,021	696,431	1,014,814
Miscellaneous	98,134	59,667	2,708	2,890	100,842	62,557
Total Revenues	54,324,681	52,175,537	5,766,865	6,423,792	60,091,546	58,599,329
Program Activities						
General Government	20,082,020	20,618,031	-	-	20,082,020	20,618,031
Public Safety	4,686,385	4,571,343	-	-	4,686,385	4,571,343
Judicial & court related	5,777,639	5,826,958	-	-	5,777,639	5,826,958
Corrections	8,031,418	8,260,383	-	-	8,031,418	8,260,383
Public works	12,728,986	7,465,206	-	-	12,728,986	7,465,206
Social services	7,972,746	7,437,129	-	-	7,972,746	7,437,129
Culture & recreation	170,373	159,954	-	-	170,373	159,954
Unallocated interest expense	103,100	143,552	-	-	103,100	143,552
Nursing Home	-	-	5,312,861	5,639,776	5,312,861	5,639,776
Total Expenses	59,552,667	54,482,556	5,312,861	5,639,776	64,865,528	60,122,332
Special Items:						
Transfers	41,745	41,745	(41,745)	(41,745)	-	-
Change in Net Position	(5,186,241)	(2,285,274)	412,259	742,271	(4,773,982)	(1,523,003)
Beginning Net Position	109,541,942	111,807,216	4,610,399	3,868,128	114,152,341	115,675,344
Ending Net Position	\$ 104,355,701	\$ 109,541,942	\$ 5,022,658	\$ 4,610,399	\$ 109,378,359	\$ 114,152,341

County of LaSalle, Illinois

Management's Discussion and Analysis – Unaudited

Condensed Financial Information:

The County's combined net position decreased compared to the prior fiscal year- from \$114,152,341 to \$109,340,794. Looking at the net position and net expenses of governmental and business-type activities separately, however, two very different stories emerge. Our analysis below focuses on the net position and changes in net position of the County's governmental and business-type activities.

Net Position:

Net position of the County's governmental activities decreased by 4.7 percent (\$109.5 million compared to \$104.3 million). Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – changed from \$7.4 million to \$4.1 million at the end of this fiscal year.

The net position of business-type activities increased by 8.9 percent (\$4.610 million compared to \$5.023 million) in fiscal year 2013. Unrestricted net position changed from \$2,973,313 to \$3,214,263 at the end of the current fiscal year.

Revenues and Expenditures:

Revenues for the County's governmental activities increased by 4.0 percent (\$2.1 million), while total expenses increased 9.2 percent (\$5.05 million). Change in net position decreased from a loss of \$2.2 million in fiscal year 2012 to a loss of \$5.2 million in fiscal year 2013. The cost of all governmental activities during the current fiscal year was \$59.5 million compared to \$54.4 million in the prior fiscal year.

Revenues for the County's business-type activities decreased by 10.2 percent (\$656,927), while total expenses decreased by 5.7 percent (\$326,915). Change in net position decreased from \$742,271 in fiscal year 2012 to \$412,259 in fiscal year 2013. The cost of all business-type activities during the current fiscal year was \$5.3 million compared to \$5.6 million in the prior fiscal year.

Program Revenues:

County Aid Bridge Fund: This fund is used for the repair/replacement of bridges in the County. The fund has two sources of revenue: a property tax levy and payments by other taxing bodies of their share of bridge repair/replacement. The County inspects all bridges, and has a schedule of maintenance/replacement of the bridges. Any balance in the fund is committed to future projects.

County Highway Fund: The primary source of funding for the Highway Fund is the Property tax levy. The balance in the Highway Department Fund is calculated to fund further projects.

County Motor Fuel Tax Fund: There are three sources of revenue for this fund. Allotments returned by the State based on a formula and the portion of Motor Fuel Taxes collected in the County, payments to the fund from other local taxing bodies for their share of road projects, and interest income on the funds that are held awaiting the start of a committed project.

GIS Fund: This fund is used to collect GIS fees.

County of LaSalle, Illinois

Management's Discussion and Analysis – Unaudited

Condensed Financial Information (Continued):

Program Revenues (Continued):

County Clerk Automation Fund: The primary source of funding is the automation fees.

Arrestee's Medical Cost Fund: The primary source of revenue are interest income and medical service payments received.

Special Tax Matching Fund: This fund is used to meet the local share of Highway Department Projects that qualify for Federal Funding. The fund derives its revenue from property taxes, and from matching funds from other taxing bodies. The balance in the fund is committed to future highway department projects.

Health Department Fund: The primary sources of funding for this budget are Grants supplemented by Fees for Service and property tax dollars.

Illinois Municipal Retirement and Social Security Funds: These funds are used to contribute to the social security system and provide a pension for employees of the County who become vested after eight years. The funds have three sources of revenue: property taxes, employee contributions, and replacement taxes. The two principal sources are the property tax levy and employee contributions to cover the expense of payments to the Illinois Municipal Retirement Fund and Social Security System. The County has also chosen to use a portion of the funding that it received from the State as replacement of the Personal Property Replacement Tax to reduce the property tax levy for this fund.

Circuit Clerk Documentation Storage Fund: The only source of revenue in this fund are fees collected for document storage.

Mental Health Fund: The primary source of revenue is property tax revenue. The county has chosen to allocate a portion of personal property replacement tax revenue to this fund as well.

Detention Home Fund: The sole sources of revenue in this fund are property taxes and salary reimbursements from the State of Illinois.

Law Library Fund: Fees collected on the cases filed before the circuit court fund the law library. The fees are set by the State Statute, and cannot be increased.

Child Support Administration Fund: This fund has two sources of revenue. Actual fees collected from the participants who are ordered to pay child support by the courts as a result of the dissolution of a marriage, and reimbursement from the State of Illinois for services provided in the collection of child support.

Court Automation Fund: This is funded by fees collected by the Circuit Clerk.

Probation Services Fund: The only source of revenue in this fund is probation fee income.

County of LaSalle, Illinois

Management's Discussion and Analysis – Unaudited

Condensed Financial Information (Continued):

Program Revenues (Continued):

State's Attorney Drug Enforcement Fund: Are derived from fines, funds and property confiscated during drug arrests.

DUI Fund: Fees collected are the only revenue source in this fund

Recorder's Equipment Fund: This is funded by recorder equipment fees and rental house support fees.

Tourism Promotion Fund: Motel tax receipts are the primary source of revenue.

Coroner Grant Fund: The only source of revenue in this fund is federal grants.

Animal Control Fund: Fees collected are the only revenue source in this fund

Intact Pet Fees Fund: Fees collected are the only revenue source in this fund

Minors in Possession: Fees collected are the only revenue source in this fund

State's Attorney Records Automation Fund: Fees collected are the only revenue source in this fund

Insurance Fund: This is funded by property taxes, in an amount sufficient to cover the costs of paying premiums and claims for general liability, safety and unemployment compensation insurance costs.

HAVA Grant Fund: The only source of revenue in this fund is federal grants.

Grant Fund: The only source of revenue in this fund is state and federal grants.

E-911 Fund: The only source of revenue in this fund is reimbursements for employee's benefits.

Sheriff Vehicle Fund: This fund is a statutory fund used to account for revenue from the Circuit Clerk.

Jail Commissary Fund: This fund is a statutory fund used to account for revenue from the Jail Commissary.

Nursing Home: This fund is the enterprise fund used to account for the activities of the County's nursing home and revenues generated from their services.

County Clerk Records Fund: This is funded by fees collected by the County Clerk.

Crime Victim Witness Coordinator Fund: The revenues in this fund represent the crime victim witness and crime victim witness assistant's salaries reimbursements.

Construction and Improvements-Current Sites Fund: The sources of revenue in this fund are TIF intergovernmental agreements, health dept. rent, and interest income.

County of LaSalle, Illinois

Management's Discussion and Analysis – Unaudited

Condensed Financial Information (Continued):

Program Revenues (Continued):

Coroner Fee Fund: This fund is used to collect coroner fees.

Tax Sale Automation: The primary source of funding are fees collected by County Treasurer associated with the tax sale.

Environmental Service and Land Use Fund: This fund is funded from fines, fees and state grants.

Veterans' Assistance Commission Fund: Primary source of revenues is property taxes.

Circuit Clerk Operations & Administrative Fund: Revenues represent clerk fees.

Program Expenses:

County Aid Bridge Fund: This fund is used for the repair/replacement of bridges in the County. The County inspects all bridges, and has a schedule of maintenance/replacement of the bridges.

County Highway Fund: Expenditures are related to repair/replacement for highway programs.

County Motor Fuel Tax Fund: Expenditures are related to road construction and maintenance.

GIS Fund: Expenditures are related to the GIS system.

County Clerk Automation Fund: There were no expenditures during the current year.

Arrestee's Medical Cost Fund: Expenditures are related to medical services.

Special Tax Matching Fund: Expenditures are related to local projects that qualify for federal funding.

Health Department Fund: The department operates many health related programs.

Illinois Municipal Retirement and Social Security Funds: These funds are used to contribute to the social security system and provide a pension for employees of the County who are vested. The retirement fund is 100% funded. The County's actuarial obligations change yearly and notification comes from the IMRF Board as to the contribution needed by the County. The fund benefited from a healthy financial market and the investment program that the fund followed, and as a result, rates were lower in the past few years. With the downturn in the markets, contribution rate by the County has risen.

Mental Health Fund: Expenditures are to various agencies and organizations providing services to citizens of LaSalle County.

Animal Control Fund: Expenditures are limited to animal control activities

County of LaSalle, Illinois

Management's Discussion and Analysis – Unaudited

Condensed Financial Information (Continued):

Program Expenses (Continued):

Intact Pet Fees Fund: Expenditures are limited to animal control activities related to intact pets.

Detention Home Fund: Expenses are limited to those related to public safety.

Law Library Fund: Fees collected on the cases filed before the circuit court fund the law library. The fees are set by the State Statute, and cannot be increased. Presiding Judge expends funds for library resources.

Child Support Administration Fund: Expenditures from this fund go toward general cost and partial salary of a Circuit Clerk staff member to coordinate program.

Court Automation Fund: This fund is used to purchase equipment, software and services to store documents and make the Circuit Clerk's office more efficient.

Probation Services Fund: Expenditures include supplies, equipment and contractual services to provide assessments and ongoing case management.

State's Attorney Drug Enforcement Fund: Expenditures for salaries relating to drug enforcement cases and expenses to prevent drug use in LaSalle County.

DUI Fund: Expenditures in this fund are limited to DUI equipment.

Recorder's Equipment Fund: Expenditures related to maintenance and rent of equipment.

Tourism and Promotion Fund: Expenditures related to tourism and promotion of LaSalle County.

Coroner Grant Fund: Expenditures relating to the Coroner Grant.

State's Attorney Records Automation Fund: No current year expenditures.

Sheriff Drug Enforcement Fund: Expenditures directed to Sheriff to prevent drug use in LaSalle County.

Insurance Fund: Expenditures cover the costs of paying premiums and claims for liability, unemployment and safety insurance costs.

HAVA Grant: Expenditures related to new election equipment.

Grant fund: Expenditures related to new equipment.

E-911 Fund: Expenditures represent reimbursements for employee's benefits.

Sheriff Vehicle Fund: Expenditures represent maintenance and repair of equipment.

Jail Commissary Fund: Expenditures represent costs to operate the jail commissary.

County of LaSalle, Illinois

Management's Discussion and Analysis – Unaudited

Condensed Financial Information (Continued):

Program Expenses (Continued):

Nursing Home: Expenditures relating to the operation of County's nursing home.

County Clerk Records Fund: Expenditures necessary to support the record operations.

Crime Victim Witness Coordinator Fund: Expenditures include general cost necessary to the fund.

Minors in Possession: Expenditures included the cost to run the minors in possession program.

Construction and Improvements-Current Sites Fund: Expenditures incurred on capital projects.

Coroner Fee Fund: Expenditures are related to the coroner.

Tax Sale Automation: Expenditure associates with the tax sale.

Environmental Service and Land Use Fund: Expenditures associated with solid waste management.

Veterans' Assistance Commission Fund: Expenditures related to veterans assistance.

Circuit Clerk Operation & Administrative Fund: There were no expenditures during the current year.

The County's Governmental Funds provide information on near-term inflows, outflows, and balances of spendable resources. The particular indicator that is useful as a measurement of a government's net resources is the unreserved fund balance, which indicates the net resources available for spending at the end of the fiscal year. These dollars, when coupled with future resources, shape the programs and the expenditures in future years.

The County Board concentrates its financial oversight on the General Fund. At the end of fiscal year 2012, the fund balance for the General Fund was \$16,029,844. This is a decrease of \$128,366 from the prior fiscal year.

Analysis of the County's Financial Position and Results of Operations:

The County remains in a good financial position despite the decrease in the beginning General Fund Balance. There are sufficient cash reserves to prevent cash flow problems.

General Fund Budgetary Highlights

The adopted General Fund budget for fiscal year 2013 was approximately \$28.5 million which is an increase to the prior year budget of \$27.7 million. Total budgeted revenues increased from \$19.4 million in the prior year to \$19.9 million in the current year.

County of LaSalle, Illinois

Management's Discussion and Analysis – Unaudited

Condensed Financial Information (Continued):

The following departments in the General Fund were over budget for the current fiscal year:

- Sheriff's Office – over by \$29,649 due to overtime
- Corrections – over by \$259,677 due to overtime
- Court Security – over by \$3,926 due to payroll
- School Services – over by \$3,848 wages
- Records Office – over by \$144,378 due to revenue stamps
- Information Technology – over by \$2,311 due to purchase of additional hardware/software

Capital Assets and Long Term Debt

Capital Assets

The County's investment in capital assets as of November 30, 2013 (net of accumulated depreciation and amortization), is summarized as follows:

	Governmental Activities		Business-type Activities		Total Primary Government	
	2013	2012	2013	2012	2013	2012
Land	\$ 2,630,603	\$ 2,630,603	\$ 9,950	\$ 9,950	\$ 2,640,553	\$ 2,640,553
Construction in progress	-	1,694,766	-	-	-	0
Building & Improvements	23,973,007	24,340,481	1,422,512	1,424,436	25,395,519	25,395,519
Infrastructure	41,644,548	40,992,609	-	-	41,644,548	41,644,548
Equipment and Vehicle	4,065,660	4,469,062	138,333	202,700	4,203,993	4,203,993
Total Capital Assets	\$72,313,818	\$74,127,521	\$1,570,795	\$ 1,637,086	\$73,884,613	\$73,884,613

Additional information relative to the County's capital assets can be found in the notes to the financial statements on pages 41-43 (Note 4).

During fiscal year 2013, capital assets for the County had a net decrease (including additions, decreases, depreciation, and amortization) of \$1,879,994. Of this amount, a \$1,813,703 decrease was attributed to governmental activities and a \$66,291 decrease was attributable to business-type activities.

Long Term Debt

The County has maintained its tax-exempt Aa2 rating with Moody. These ratings historically have allowed the County to sell bonds at interest rates that provide substantial debt service savings over the life of the bonds. At the end of fiscal year 2013, the County has \$2,325,000 of outstanding General Obligation Debt of which \$1,410,000 will be paid in the next fiscal year.

County of LaSalle, Illinois

Management's Discussion and Analysis – Unaudited

	Outstanding Debt at Year – End			
	Governmental Activities		Total Primary Government	
	2013	2012	2013	2012
General obligation bonds	\$2,325,000	\$3,680,000	\$2,325,000	\$3,680,000
Totals	\$2,325,000	\$3,680,000	\$2,325,000	\$3,680,000

Additional information relative to the County's long term debt can be found in the notes to the financial statements on pages 44-45 (Note 5).

Economic Factors

The County experienced a severe economic decline, precipitated by an excessive housing cycle, with sub-prime mortgages. The recession began in the fall of 2007, and turned out to be the worst decline in economic activity since the Great Depression of the 1930's. The economy officially began growing again in June 2009, though it still does not feel like it is improving much by many people. Refinancing and new purchases, due to lower than usual interest rates in LaSalle County has created a fairly large amount of Recorder's revenue for the year. The repair of the housing market, still suffering from an oversupply of existing homes, is at the center of economic recovery and the stabilization of credit markets. For now, we can still expect to see lower median house prices. These problems will be evident and reflected in future EAV amounts.

LaSalle County became a self-insurance entity in FY2004 with the issuance of 8.4 million dollars in bonds to cover expenses in the areas of "general liability" and "workman's compensation" claims. The cost savings of this endeavor have been noticeable, with an approximate savings of \$4.5 million over the last nine years.

The County's cash reserves are at a reasonable level. GASB recommends that cash reserves be at least one half, if not more, of the funds' total budget for the fiscal year.

The County Board continues to strive to cut expenditures and keep tax rate increases to a minimum while continuing to meet the needs of the residents of the County and assess the future needs of the County as population continues, though only slightly, to increase.

The U.S. GDP (Gross Domestic Product) continues to grow at a moderate rate. It has expanded for 12 consecutive quarters. At this point, no double-dip recession is in the outlook, although the level of growth has weakened.

Factors Likely to Have a Potential Impact on Financial Position

Future EAV amounts are anticipated to have a negative impact on our financial position. We do not expect to experience changes in growth but look forward to the recovery from the recession. We are working diligently to improve our competitive position with respect to economic development, and have attempted to anticipate our physical, personal, and fixed assets need for the future.

County of LaSalle, Illinois

Management's Discussion and Analysis – Unaudited

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Clerk's Office at LaSalle County, 707 Etna Road, Ottawa, IL 61350.

Government-Wide and Fund Financial Statements

County of LaSalle, Illinois

Statements of Net Position

November 30, 2013

With Comparative Totals for November 30, 2012

	Primary Government		
	Governmental	Proprietary	2013
	Activities	Fund Types	
	General	Business-type Activities	
ASSETS			
Cash	\$ 19,281,169	\$ 1,349,049	\$ 20,630,218
Investments	26,634,816	1,588,293	28,223,109
Accounts receivables	4,176,221	862,382	5,038,603
Accrued interest receivable	120,220	7,516	127,736
Property taxes receivables (net) of allowance for uncollectibles	22,455,870	1,716,137	24,172,007
Prepaid expenses	3,275	-	3,275
Inventories	63,271	8,581	71,852
Capital Assets, not depreciated			
Land	2,630,603	9,950	2,640,553
Construction in progress	-	237,600	237,600
Capital Assets, net of related depreciation			
Infrastructure	41,644,548	-	41,644,548
Buildings and improvements	23,973,007	1,422,512	25,395,519
Equipment and vehicles	4,065,660	138,333	4,203,993
Total assets	145,048,660	7,340,353	152,389,013
LIABILITIES			
Accounts payable	1,947,897	372,695	2,320,592
Accrued payroll	758,165	94,588	852,753
Deferred revenue	21,314,265	1,650,000	22,964,265
Compensated absences	1,900,417	184,649	2,085,066
Payable from restricted assets	-	15,763	15,763
Net pension obligation	104,962	-	104,962
Net OPEB obligation	12,342,253	-	12,342,253
General obligation debt payable:			
Due within one year	1,410,000	-	1,410,000
Due in more than one year	915,000	-	915,000
Total liabilities	40,692,959	2,317,695	43,010,654

Component Units		
E-911	Self-Insurance Trust	2012
\$ 61,594	\$ 45,431	\$ 8,015,754
707,851	19,500,988	42,977,148
25,193	-	4,840,692
-	-	83,051
-	-	24,012,718
-	-	3,826
-	-	157,603
-	-	2,640,553
-	-	1,694,766
-	-	40,992,609
-	-	25,764,917
488,757	-	4,671,762
1,283,395	19,546,419	155,855,399
-	290,000	2,973,201
-	-	650,827
-	-	23,460,727
-	-	2,312,704
-	-	18,783
-	-	36,612
-	-	8,570,204
-	940,000	1,355,000
-	16,420,000	2,325,000
-	17,650,000	41,703,058

County of LaSalle, Illinois

Statements of Net Position (Continued)

November 30, 2013

With Comparative Totals for November 30, 2012

	Primary Government		2013
	Governmental	Proprietary	
	Activities	Fund Types	
	General	Business-type Activities	
Net investment in capital assets	69,988,818	1,808,395	71,797,213
Restricted	30,186,476	-	30,186,476
Unrestricted	4,180,407	3,214,263	7,394,670
Total net position	\$ 104,355,701	\$ 5,022,658	\$ 109,378,359

Component Units		
E-911	Self-Insurance Trust	2012
488,757	-	72,084,607
-	1,896,419	31,668,434
794,638	-	10,399,300
\$ 1,283,395	\$ 1,896,419	\$ 114,152,341

County of LaSalle, Illinois

Statements of Activities

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

Program Activities	Expenses	Fees, Fines and Charges for Services	Program Revenues	
			Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 20,082,020	\$ 4,078,718	\$ 1,115,199	-
Public safety	4,686,385	949,877	604,237	-
Corrections	5,777,639	239,110	2,135,333	-
Judiciary and legal	8,031,418	2,011,611	394,593	-
Public works	12,728,986	581,887	2,527,152	-
Social services	7,972,746	796,321	2,733,114	-
Culture and recreation	170,373	-	-	-
Unallocated interest expense	103,100	-	-	-
Total governmental activities	59,552,667	8,657,524	9,509,628	-
Business-type activities:				
Nursing home	5,312,861	3,944,802	-	-
Total business-type activities	5,312,861	3,944,802	-	-
Total primary government	\$ 64,865,528	\$ 12,602,326	\$ 9,509,628	-
Component unit:				
E911 fund	\$ 381,065	\$ 264,526	-	-
Self Insurance Trust	2,510,739	-	-	-
Total component unit	\$ 2,891,804	\$ 264,526	-	-

General revenues

Taxes:

Property taxes

Other taxes

Interest on investments

Miscellaneous

Special Items:

Transfers

Total general revenues

Change in net position

Net position at beginning of year, as adjusted

Net position at end of year

Governmental Activities	Business-type Activities	2013	Totals		
			Component Units		2012
			E-911 fund	Self-Insurance Trust	
\$ (14,888,103)	-	\$ (14,888,103)	-	\$ -	\$ (15,529,674)
(3,132,271)	-	(3,132,271)	-	-	(3,613,838)
(3,403,196)	-	(3,403,196)	-	-	(4,404,048)
(5,625,214)	-	(5,625,214)	-	-	(5,590,841)
(9,619,947)	-	(9,619,947)	-	-	(5,936,747)
(4,443,311)	-	(4,443,311)	-	-	(3,827,233)
(170,373)	-	(170,373)	-	-	(159,764)
(103,100)	-	(103,100)	-	-	(143,552)
(41,385,515)	-	(41,385,515)	-	-	(39,205,697)
-	(1,368,059)	(1,368,059)	-	-	(767,336)
-	(1,368,059)	(1,368,059)	-	-	(767,336)
(41,385,515)	(1,368,059)	(42,753,574)	-	-	(39,973,033)
-	-	-	(116,539)	-	-
-	-	-	-	(2,510,739)	-
-	-	-	(116,539)	(2,510,739)	-
21,447,476	1,804,789	23,252,265	-	-	23,945,846
13,930,054	-	13,930,054	-	-	13,426,813
681,865	14,566	696,431	2,439	389,697	1,014,814
98,134	2,708	100,842	-	91,344	62,557
41,745	(41,745)	-	-	1,459,774	-
36,199,274	1,780,318	37,979,592	2,439	1,940,815	38,450,030
(5,186,241)	412,259	(4,773,982)	(114,100)	(569,924)	(1,523,003)
109,541,942	4,610,399	114,152,341	1,397,495	2,466,343	115,675,344
\$ 104,355,701	\$ 5,022,658	\$ 109,378,359	\$ 1,283,395	\$ 1,896,419	\$ 114,152,341

The Notes to Financial Statements are an integral part of this statement.

County of LaSalle, Illinois

Balance Sheets - Governmental Funds

November 30, 2013

With Comparative Totals for November 30, 2012

	Governmental Fund Types				Total	
	Major Funds				November 30,	
	General	IMRF	Insurance	Non-Major Funds	2013	2012
ASSETS						
Cash	\$ 6,908,088	\$ 1,439,770	\$ -	\$ 10,799,406	\$ 19,147,264	\$ 7,521,142
Investments	7,835,687	1,663,464	834,687	16,308,824	26,642,662	41,109,398
Accounts receivables	2,253,375	7,781	-	1,907,333	4,168,489	3,610,575
Accrued interest	40,205	7,763	5,412	66,726	120,106	79,062
Prepaid expenditures	-	-	2,525	750	3,275	3,826
Due from other funds	61,200	-	-	-	61,200	27,393
Inventories	32,370	-	-	30,901	63,271	149,022
Property taxes receivable	6,199,483	3,461,270	3,360,983	9,434,134	22,455,870	22,167,272
Total assets	\$ 23,330,408	\$ 6,580,048	\$ 4,203,607	\$ 38,548,074	\$ 72,662,137	\$ 74,667,690
LIABILITIES						
Accounts payable	\$ 434,077	\$ 794,498	750	\$ 641,812	\$ 1,871,137	\$ 2,303,770
Accrued payroll	582,357	-	2,365	174,493	759,215	575,340
Due to other funds	-	-	-	61,200	61,200	339,168
Deferred revenue	6,284,130	3,348,000	3,255,021	9,568,280	22,455,431	22,318,170
Total liabilities	7,300,564	4,142,498	3,258,136	10,445,785	25,146,983	25,536,448
FUND BALANCE						
Fund balance						
Nonspendable	32,370	-	2,525	31,651	66,546	152,848
Restricted	-	2,437,550	942,946	26,805,980	30,186,476	31,668,434
Committed	-	-	-	1,283,118	1,283,118	1,230,220
Unassigned	15,997,474	-	-	(18,460)	15,979,014	16,079,740
Total fund balance	16,029,844	2,437,550	945,471	28,102,289	47,515,154	49,131,242
Total liabilities and fund balances	\$ 23,330,408	\$ 6,580,048	\$ 4,203,607	\$ 38,548,074	\$ 72,662,137	\$ 74,667,690

COUNTY OF LASALLE, ILLINOIS

Reconciliation of the Balance Sheets to the Statements of Net Position

November 30, 2013

With Comparative Totals for November 30, 2012

	November 30,	
	2013	2012
Reconciliation to statement of Net Position		
Fund balances-total governmental funds	\$ 47,515,154	\$ 49,131,242
Amounts reported for governmental activities in the statement of net position are different because:		
Some receivables were not received within 60 days therefore they are not recorded as revenue in the funds.	1,141,166	667,443
Capital assets used in governmental activities, net of accumulated depreciation are not financial resources and, therefore are not reported in the funds.	72,313,818	74,127,521
Internal services funds are used to charge the costs in insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	58,195	-0-
Some liabilities, including capital debt obligations payable, are not due and payable in the current period and therefore are not reported in the funds.	(16,672,632)	(14,384,264)
Net position of governmental activities.	\$ 104,355,701	\$ 109,541,942

County of LaSalle, Illinois

Statements of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	Governmental Fund Types				Total	
	Major Funds					
	General	IMRF	Insurance	Non-Major Funds	November 30, 2013	2012
Revenues:						
Taxes	\$ 6,100,005	\$ 3,090,969	\$ 2,891,524	\$ 9,367,739	\$ 21,450,237	\$ 22,410,560
Intergovernmental revenue	11,127,773	151,921	-	11,201,093	22,480,787	20,116,479
Fines and fees	4,737,416	-	-	3,696,299	8,433,715	8,700,491
Interest	516,137	15,859	10,457	139,412	681,865	1,003,793
Other	52,800	9,059	3,814	738,681	804,354	521,259
Total revenues	22,534,131	3,267,808	2,905,795	25,143,224	53,850,958	52,752,582
Expenditures:						
Current:						
General government	10,918,590	2,823,071	762,749	2,309,505	16,813,915	17,468,684
Public safety	4,045,402	32,963	-	658,499	4,736,864	4,382,934
Corrections	5,409,829	-	-	-	5,409,829	5,555,550
Judiciary and legal	4,509,665	182,791	-	2,329,380	7,021,836	7,547,030
Public works	-	262,835	-	10,558,579	10,821,414	7,931,728
Social services	299,337	560,981	-	6,667,571	7,527,869	7,088,791
Culture and recreation	185,687	-	-	-	185,687	172,011
Capital projects	-	-	-	72,003	72,003	375,017
Debt Service:						
Principal	-	-	-	1,355,000	1,355,000	1,310,000
Interest	-	-	-	103,100	103,100	143,552
Other	-	-	-	1,500	1,500	1,125
Total expenditures	25,368,510	3,862,821	762,749	24,055,137	54,049,017	51,976,420
Excess of revenues over (under) expenditures	(2,834,379)	(594,813)	2,143,046	1,088,087	(198,059)	776,162
Other financing sources (uses):						
County Contrib. to Self-Insurance Trust	-	-	(1,459,774)	-	(1,459,774)	(1,451,139)
Operating transfers in	2,721,716	-	-	1,666,050	4,387,766	4,598,387
Operating transfers out	(15,703)	-	(1,370,501)	(2,959,817)	(4,346,021)	(4,556,642)
Total other financing sources (uses)	2,706,013	-	(2,830,275)	(1,293,767)	(1,418,029)	(1,409,394)
Net change in fund balance	(128,366)	(594,813)	(687,229)	(205,680)	(1,616,088)	(633,232)
Fund balance, beginning of year, as adjusted	16,158,210	3,032,363	1,632,700	28,307,969	49,131,242	49,764,474
Fund balance, end of year	\$ 16,029,844	\$ 2,437,550	\$ 945,471	\$ 28,102,289	\$ 47,515,154	\$ 49,131,242

County of LaSalle, Illinois

Reconciliation of the Statements of Revenues, Expenditures, and Changes in Fund Balances to the Statements of Activities

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	November 30,	
	2013	2012
Reconciliation to statement of Activities		
Net change in fund balance - governmental funds	\$ (1,616,088)	\$ (633,232)
Amounts reported for governmental activities in the statement of activities are different because:		
Some receivables were not received within 60 days therefore they are not recorded as revenue in the funds. This is the difference in those amounts recognized between the two years.	473,723	(577,045)
Internal services funds are used to charge the costs in insurance to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.	58,195	5,368
Repayment of debt principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the Statement of Net Assets Capital debt obligation principal payments	1,355,000	1,310,000
Additions to compensated absences and the net OPEB obligation are expensed in the Statement of Net Assets but they are not an expenditure of the governmental funds until they are paid.		
Increase in compensated absences	197,031	(2,170)
Increase in pension obligation	(68,350)	(36,612)
Increase in net OPEB obligation	(3,772,049)	(2,479,913)
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expenses to allocate those expenditures over the life of the assets		
Capital asset purchases capitalized	2,394,590	4,376,673
Capital asset deletions capitalized	-	-
Depreciation expense	(4,208,293)	(4,228,343)
Change in Net position of Governmental Activities	\$ (5,186,241)	\$ (2,285,274)

County of LaSalle, Illinois

Statements of Net Position

Proprietary Funds

November 30, 2013

	Nursing Home Fund	2012	Internal Service Fund
ASSETS			
Current Assets:			
Cash	\$ 1,333,286	\$ 475,829	\$ 133,905
Investments	1,588,293	1,867,750	-
Receivable from governmental units	787,538	1,203,243	-
Accounts receivables	74,844	26,874	-
Accrued interest receivable	7,516	3,989	-
Due from other funds	-	-	-
Inventories	8,581	8,581	-
Property taxes receivable (net) of allowance for uncollectible	1,716,137	1,845,446	-
Total current assets	5,516,195	5,431,712	133,905
Non-Current Assets:			
Restricted assets	15,763	18,783	-
Capital Assets			
Land	9,950	9,950	-
Construction in process	237,600	-	-
Buildings	5,140,529	5,059,290	-
Equipment and vehicles	1,600,289	1,513,119	-
Accumulated Depreciation	(5,179,973)	(4,945,273)	-
Total non-current assets	1,824,158	1,655,869	-
Total assets	7,340,353	7,087,581	133,905
LIABILITIES			
Current liabilities			
Accounts payable	372,695	357,656	75,710
Accrued payroll	94,588	75,487	-
Deferred revenue	1,650,000	1,810,000	-
Payable from restricted assets	15,763	18,783	-
Total current liabilities	2,133,046	2,261,926	75,710
Non-current liabilities			
Compensated absences	184,649	215,256	-
Total non-current liabilities	184,649	215,256	-
Total liabilities	2,317,695	2,477,182	75,710
NET POSITION			
Net investment in capital assets	1,808,395	1,637,086	-
Unrestricted	3,214,263	2,973,313	58,195
Total net position	\$ 5,022,658	\$ 4,610,399	\$ 58,195

The Notes to Financial Statements are an integral part of this statement.

County of LaSalle, Illinois

Statements of Revenues, Expenses and Changes in Net Position - Proprietary Funds

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	Nursing Home Fund	2012	Internal Service Fund
Operating revenues:			
Charges for services	\$ 3,154,700	\$ 3,627,878	\$ 7,439,741
Medicare	790,102	1,244,562	-
Other	2,708	2,890	-
Total operating revenues	3,947,510	4,875,330	7,439,741
Operating expenses:			
Insurance premiums and claims	-	-	7,381,546
Health and welfare	5,075,793	5,370,537	-
Depreciation	237,068	269,239	-
Total operating expenses	5,312,861	5,639,776	7,381,546
Operating income (loss)	(1,365,351)	(764,446)	58,195
Non-operating revenues			
Property taxes	1,804,789	1,537,441	-
Interest	14,566	11,021	-
Total non-operating revenues	1,819,355	1,548,462	-
Operating transfers in	208,255	208,255	-
Operating transfers out	(250,000)	(250,000)	-
Total other financing sources (uses)	(41,745)	(41,745)	-
Net income	412,259	742,271	58,195
Net Position beginning of year	4,610,399	3,868,128	-
Net Position end of year	\$ 5,022,658	\$ 4,610,399	\$ 58,195

County of LaSalle, Illinois

Statements of Cash Flows

Proprietary Fund Type

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	Nursing Home Fund	2012	Internal Service Fund
Cash flows from operating activities:			
Receipts from customers	\$ 3,522,435	\$ 3,468,820	\$ -
Medicare	790,102	1,244,562	-
Payment to suppliers	(5,072,260)	(5,365,848)	(7,617,611)
Other receipts (payments)	2,708	2,890	7,439,741
Net cash provided by (used in) operating activities	(757,015)	(649,576)	(177,870)
Cash flows from noncapital financing activities:			
Net borrowings on interfund loans	-	-	311,775
Net operating transfers	(41,745)	(41,745)	-
Property taxes received	1,774,098	1,538,117	-
Net cash provided by (used in) non-capital financing activities	1,732,353	1,496,372	311,775
Cash flows from capital and related financing activities:			
Acquisitions of fixed assets	(408,377)	(161,171)	-
Gain (loss) on fixed assets	-	-	-
Net cash provided by (used in) capital financing activities	(408,377)	(161,171)	-
Cash flows from investing activities			
Sales of investments	279,457	(689,875)	-
Interest received	11,039	12,845	-
Net cash provided by (used in) investing activities	290,496	(677,030)	-
Net increase (decrease) in cash	857,457	8,595	133,905
Cash, beginning of year	475,829	467,234	-
Cash, end of year	\$ 1,333,286	\$ 475,829	\$ 133,905
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (1,365,351)	\$ (764,446)	\$ 58,195
Adjustments to reconcile operating income (loss) to cash used in operating activities:			
Depreciation	237,068	269,239	-
Effects on changes in operating assets and liabilities:			
Receivables from governmental units	415,705	(137,580)	-
Receivables from others	(47,970)	(21,478)	-
Inventories	-	-	-
Accounts payable	15,039	64,198	(236,065)
Accrued payroll	19,101	(85,342)	-
Compensated absences payable	(30,607)	25,833	-
Net cash provided by (used in) operating activities	\$ (757,015)	\$ (649,576)	\$ (177,870)

The Notes to Financial Statements are an integral part of this statement.

County of LaSalle, Illinois

Statements of Net Position

Fiduciary Funds

November 30, 2013

With Comparative Totals for November 30, 2012

ASSETS

Cash in bank	\$	13,783,838
Investments		51,683
Accrued interest		-
Property taxes receivable		127,290
Total assets		13,962,811

LIABILITIES AND NET POSITION

Liabilities:		
Due to others	\$	13,962,811

County of LaSalle, Illinois

Notes to Financial Statements

Note 1 **Summary of Significant Accounting Policies**

Introduction

The financial statements of LaSalle County, Illinois (the "government") have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the government are described below.

Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

Financial Reporting Entity

The government is a municipal corporation governed by a twenty-nine member County Board. The accompanying financial statements present the primary government, organizations for which the primary government is financially accountable, and other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials are financially accountable or whose exclusion would render the financial statements misleading because of nature and significance of their relationship. The County reports to following component units.

1. The LaSalle County ESTB is governed by an eleven member board appointed by the County Board and they handle all receipts and expenditures related to 911 issues. ESTB serves the residents of LaSalle County in emergency situations.
2. The LaSalle County Self-Insurance Trust is governed by a seven-member board appointed by the County. The Self-Insurance Trust is a special purpose Trust which was organized to provide insurance services to the employees of the County of LaSalle.

County of LaSalle, Illinois

Notes to Financial Statements

Note 1 **Summary of Significant Accounting Policies (Continued)**

Financial Reporting Entity (Continued)

The component units issue separately audited component unit financial statements. We direct the reader to these individual reports for more detailed information regarding the component units. These reports are located in the LaSalle County Clerk's office at 707 East Etna Road, Ottawa, IL 60350.

Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The *Illinois Municipal Retirement Fund* accounts for tax monies and reimbursements restricted for funding of the county IMRF retirement system.

The *Insurance Fund* accounts for tax monies used to operate the County's risk management activities.

The government reports the following major enterprise funds:

The *Nursing Center Fund* accounts for the tax monies and charges for services used to operate the County Nursing Home

Additionally, the government reports the following fund types:

County of LaSalle, Illinois

Notes to Financial Statements

Note 1 **Summary of Significant Accounting Policies (Continued)**

Basis of Presentation – Fund Financial Statements (Continued)

Internal service funds account for health insurance provided to other departments or agencies of the government, or to other governments on a cost-reimbursement basis.

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

Measurement Focus and Basis of Accounting

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the

County of LaSalle, Illinois

Notes to Financial Statements

Note 1 **Summary of Significant Accounting Policies (Continued)**

Measurement Focus and Basis of Accounting (Continued)

revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Budgetary Basis of Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

The appropriated budget is prepared by fund, function, and department. The government's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations.

Cash and Cash Equivalents

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

County of LaSalle, Illinois

Notes to Financial Statements

Note 1 **Summary of Significant Accounting Policies (Continued)**

Investments

Statutes authorize the government to invest in: 1) securities guaranteed by the full faith and credit of the United States of America; 2) deposits or other investments constituting direct obligations of any bank as defined by the Illinois Banking Act; 3) short-term obligations of corporations organized in the United States which meet other restrictions as defined in Illinois Compiled Statutes Chapter 35, Paragraph 902, as amended; 4) money market funds registered under the Investment Company Act of 1940; 5) short-term discount obligations of the Federal National Mortgage Association; 6) shares or other forms of securities legally issuable by savings and loan associations; 7) various share accounts of a credit union chartered under the laws of the State of Illinois or the laws of the United States provided the principal office of any such credit union is located within the State of Illinois; 8) a Public Treasurer's Investment Pool created under Section 17 of "An Act to revise the law in relation to the State Treasurer", approved November 23, 1873, as amended. Bank and savings and loan investments may only be made in institutions which are insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation.

Investments for the government are reported at fair value (generally based on quoted market prices) except for the position in the State Treasurer's Investment Pool (Pool). In accordance with state law, the Pool operates in conformity with all of the requirements of the Securities and Exchange Commission's (SEC) Rule 2a7 as promulgated under the Investment Company Act of 1940, as amended. Accordingly, the Pool qualifies as a 2a7-like pool and is reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method. The Pool is subject to regulatory oversight by the State Treasurer, although it is not registered with the SEC.

Inventories

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies and vehicle repair parts. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Prepaid items

Payments made to vendors for services that will benefit periods beyond November 30, 2013, are recorded as prepaid items.

County of LaSalle, Illinois

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the government chose to include all such items regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight line method over the following estimated useful lives:

Capital asset classes	Lives
Buildings	20-40
Improvement other than Buildings	10-20
Equipment and vehicles	5-7
Infrastructure	20-50

Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Note 1 Summary of Significant Accounting Policies (Continued)

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property Taxes

It is the government's intention that property taxes generated from the 2012 property tax levy be used to finance the operating budget of the fiscal year ending November 30, 2013. Therefore, property tax receipts represent the receipts primarily generated by the 2012 property tax levy.

Note 1 Summary of Significant Accounting Policies (Continued)

Property Taxes (Continued)

The 2012 levy was passed by the Board on November 30, 2012. Property taxes attach as an enforceable lien on property as of January 1 and are generally payable in two installments in June and September. The government receives significant distributions of tax receipts within one month of these due dates.

In November 2013, the government levied its 2013 taxes which will be recognized as revenue in 2014. As of November 30, 2013, the government will record the 2013 tax levy as property tax receivable and deferred property taxes on the financial statements.

Compensated Absences

Vacation

County policy states that an employee must use each year's vacation days prior to the employment anniversary date of the employee. The government's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Sick Leave

Sick days may be accumulated annually and shall not be terminated at the end of each year. Under the current bargaining list 50% of the accrued sick leave, not to exceed 360 hours, is payable to terminating employees at the time of termination.

Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of proprietary and internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

County of LaSalle, Illinois

Notes to Financial Statements

Note 2 Stewardship, Compliance and Accountability

Excess of expenditures over appropriations

For the year ended November 30, 2013, expenditures exceeded appropriations in the E-911 Fund by \$946, the Tax Sale Automation Fund by \$627, the Environmental Service and Land Use Fund by \$37,370, the Coroner Grant Fund by \$4,285, the Sheriff Vehicle Fund by \$2,000, the County Bridge Fund by \$653,434, the Minors in Possession Fund by \$1,476, and the DUI Fund by \$12,602.

Deficit Fund Balance

At November 30, 2013, the E-911 fund had a deficit fund balance of \$1,158 and the Grant Fund had a deficit fund balance of \$17,302.

Note 3 Deposits and Investments

A. Deposits

Separate bank accounts are not maintained for all County Funds. Instead, certain funds maintain their uninvested cash balances in a common bank account with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund. Occasionally, certain of the funds participating in the common bank account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures which have been approved by the Board of Trustees. A deficit in one fund restricts the cash available for use by other funds in the same common account. Accordingly, deficit balances have been reclassified in the financial statements as due to other funds. The following interfund balances existed at November 30, 2013 related to deficit cash balances:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General	\$61,200	\$ -
Crime Victim Witness	-	5,733
Grant Fund	-	55,467
Totals	\$61,200	\$61,200

Custodial credit risk-deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of November 30, 2013, the government's bank balance was \$24,820,209 and \$236,694 of that amount was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging or financial institution's trust department or agent, but not in the government's name.

For financial statement purposes, the government shows certificates of deposits and money market accounts as temporary cash investments.

County of LaSalle, Illinois

Notes to Financial Statements

Note 3 Deposits and Investments (Continued)

B. Investments

As of November 30, 2013, the County's investments were as follows:

	Carrying Amount	Market Value
Municipal bonds	\$19,500,988	\$19,500,988
Investment pools	40,807,135	40,807,135
Total	\$60,308,123	\$60,308,123

Interest Rate Risk:

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County has no specific policy on the interest rate risk at year-end.

Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the County's investments by maturity:

	Remaining Maturity (in Months)				
	12 Months Or Less	13-24 Months	25-60 Months	61+ Months	Total
Municipal bonds	\$3,695,661	\$519,775	\$4,439,803	\$10,845,749	\$19,500,988
Investment pools	40,807,135	-	-	-	40,807,135
Total	\$44,502,796	\$519,775	\$4,439,803	\$10,845,749	\$60,308,123

Credit Risk:

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the actual rating as of year-end for each investment type:

County of LaSalle, Illinois

Notes to Financial Statements

Note 3 Deposits and Investments (Continued)

	Total as of November 30, 2013
AAA	\$ 42,095,579
AA+	4,775,636
AA	3,398,071
AA-	3,057,098
A+	2,132,145
A	1,166,375
A-	106,519
U.S. Gov't Backed Money	
Market Accounts	3,123,473
Not Rated	453,227
Total	\$ 60,308,123

Concentration of Credit Risk:

The County has no investments, other than mutual funds that are exempted from this requirement, in any one issuer that represent 5% or more of total County's investments.

Custodial Credit Risk:

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

As of November 30, 2013 there are no investments with custodial credit risk.

Foreign Currency Risk:

The County has no foreign currency risk for investments at year end.

Note 4 Capital Assets

The accounting and reporting treatment applied to fixed assets associated with a fund are determined by its measurement focus. All government funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources" and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

The following table shows a summary of changes in fixed assets for governmental activities:

County of LaSalle, Illinois

Notes to Financial Statements

Note 4 Capital Assets (Continued)

	Beginning Balance	Primary Government		Ending Balance
		Increase	Decrease	
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 2,630,603	\$ -	\$ -	\$ 2,630,603
Construction in progress	1,694,766	(1,694,766)	-	-
Total capital assets not being depreciated	4,325,369	(1,694,766)	-	2,630,603
Other capital assets:				
Building and improvements	34,219,338	621,572	-	34,840,910
Equipment and vehicles	16,899,722	872,035	253,422	17,518,335
Infrastructure	58,676,371	2,595,749	-	61,272,120
Total other capital assets at historical cost	109,795,431	4,089,356	253,422	113,631,365
Less accumulated depreciation:				
Buildings and improvements	9,878,857	989,046	-	10,867,903
Equipment and vehicles	12,430,660	1,022,015	-	13,452,675
Infrastructure	17,683,762	2,197,232	253,422	19,627,572
Total accumulated depreciation	39,993,279	4,208,293	253,422	43,948,150
Other capital assets, net	69,802,152	(118,937)	-	69,683,215
Governmental activities capital assets, net	\$ 74,127,521	\$ (1,813,703)	\$ -	\$ 72,313,818

Depreciation for the governmental activities in the current fiscal year was \$4,208,293. Depreciation was allocated as follows:

General Government	\$ 452,457
Public Safety	350,127
Public Works	2,792,715
Social services	15,338
Culture & recreation	5,255
Judiciary and legal	592,401
Total	\$ 4,208,293

County of LaSalle, Illinois

Notes to Financial Statements

Note 4 Capital Assets (Continued)

The following table shows a summary of changes in capital assets for business-type activities:

	Primary Government			
	Beginning Balance	Increase	Decrease	Ending Balance
Business-Type Activities:				
Capital assets not being depreciated:				
Land and improvements	\$ 9,950	\$ -	\$ -	\$ 9,950
Total capital assets not being depreciated	9,950	-	-	9,950
Other capital assets:				
Buildings and improvements	5,059,290	81,239	-	5,140,529
Equipment and vehicles	1,513,119	89,538	2,368	1,600,289
Total other capital assets at historical cost	6,572,409	170,777	2,368	6,740,818
Less accumulated depreciation:				
Buildings and improvements	3,634,854	83,163	-	3,718,017
Equipment and vehicles	1,310,419	153,905	2,368	1,461,956
Total accumulated depreciation	4,945,273	237,068	2,368	5,179,973
Other capital assets, net	1,627,136	(66,291)	-	1,560,845
Business-Type activities capital assets, net	\$ 1,637,086	\$ (66,291)	\$ -	\$ 1,570,795

Depreciation for the business-type activities in the current fiscal year was \$237,068. All of the depreciation was allocated to nursing home services.

The following table shows a summary of changes in capital assets for the E-911 Component Unit:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets:				
Equipment	707,545	175,348	-	882,893
Less accumulated depreciation:				
Equipment	235,249	158,887	-	394,136
E-911 Component Unit capital assets, net	\$ 472,296	\$ 16,461	\$ -	\$ 488,757

County of LaSalle, Illinois

Notes to Financial Statements

Note 5 Long-Term Obligations

The County has issued Refunding Bonds Series 2002 in the amount of \$8,510,000 which refunds Series 2000. The proceeds from the 2002 Bond issue will be invested with a County match of \$2,500,000 (from Public Safety Sales Tax Fund – Advance Debt Payment) in U.S. Treasury Securities and will pay off the remaining semi-annual payments on the 2000 Bonds until the call date of January 1, 2010, at which time all remaining bonds outstanding (2011-2020) will be called in with remaining monies invested in U.S. Treasury Securities. For financial reporting purposes, the Series 2000 Bonds have been considered defeased and therefore removed as a liability from the County's financial statements. As of November 30, 2013, the amount of defeased debt related to the Series 2000 Bonds outstanding but removed from the County's financial statements amounted to \$5,975,000.

As of November 30, 2013, the County had debt service requirements for the Series 2002 GO Bonds as follows:

Description	Year Ended Nov. 30,	Principal	Interest	Total
GO Refunding Bonds	2014	\$ 830,000	\$24,700	\$ 854,700
	2015	200,000	4,050	204,050
		\$1,030,000	\$28,750	\$1,058,750

* Interest rates for the GO refunding Bonds 2002 Issue vary from 1.30% to 4.05%.

The County has issued Refund Bonds Series 2003 in the amount of \$6,200,000 which refunds Series 2001 Bonds. The proceeds from the 2003 Bond issue will be invested with a County match of \$2,500,000 (from Public Safety Sales Tax fund-Advanced Debt Payments) in U.S. Treasury Securities and will pay off the remaining semi-annual payments on the 2001 Bonds until the call date of January 1, 2011, at which time all remaining bonds outstanding (2012-2021) will be called in with remaining monies invested in U.S. Treasury Securities. For financial reporting purposes, the Series 2001 Bonds have been considered defeased and therefore removed as a liability from the County's financial statements. As of November 30, 2013, the amount of defeased debt related to the Series 2001 Bonds outstanding but removed from the County's financial statements amounted to \$5,345,000.

As of November 30, 2013, the County had debt service requirements for the Series 2003 GO Bonds as follows:

Description	Year Ended Nov. 30,	Principal	Interest	Total
GO Refunding Bonds	2014	\$ 580,000	\$ 44,812	\$ 624,812
	2015	600,000	25,382	625,382
	2016	115,000	4,083	119,083
		\$1,295,000	\$74,277	\$1,369,277

County of LaSalle, Illinois

Notes to Financial Statements

Note 5 Long-Term Obligations (Continued)

*Interest rates for GO Refunding Bond 2003 Issue vary from 1.00% to 3.55%

The County has issued Self-Insurance Bonds in the amounts of \$6,500,000 for the Series 2004 Bonds, \$6,485,000 for the Series 2011 Bonds, and \$8,960,000 for the Series 2013 Bonds. Repayments schedules and interest rates are noted below.

Debt Service Schedule – Self-Insurance Bonds, Series 2004

Date	Principal	Coupon	Interest	Total P & I
12/01/2013	\$ 940,000	3.450%	\$ 33,521	\$ 973,521
06/01/2014	-	-	17,306	17,306
12/01/2014	975,000	3.550%	17,306	992,306
Total:	\$1,915,000		\$68,133	\$1,983,133

Debt Service Schedule – Self-Insurance Bonds, Series 2011

Date	Principal	Coupon	Interest	Total P & I
12/01/2013	\$ -	0.00	\$122,835	\$122,835
06/01/2014	-	0.00	122,835	122,835
12/01/2014	-	0.00	122,835	122,835
06/01/2015	-	0.00	122,835	122,835
12/01/2015	550,000	3.00	122,835	672,835
06/01/2016	-	0.00	114,585	114,585
12/01/2016	570,000	3.00	114,585	684,585
06/01/2017	-	0.00	106,035	106,035
12/01/2017	585,000	3.50	106,035	691,035
06/01/2018	-	0.00	95,798	95,798
12/01/2018	610,000	3.50	95,798	705,798
06/01/2019	-	0.00	85,123	85,123
12/01/2019	630,000	3.50	85,123	715,123
06/01/2020	-	0.00	74,098	74,098
12/01/2020	650,000	3.75	74,098	724,098
06/01/2021	-	0.00	61,910	61,910
12/01/2021	675,000	4.00	61,910	736,910
06/01/2022	-0-	0.00	48,410	48,410
12/01/2022	705,000	4.20	48,410	753,410
06/01/2023	-	0.00	33,605	33,605
12/01/2023	740,000	4.40	33,605	773,605
06/01/2024	-	0.00	17,325	17,325
12/01/2024	770,000	4.50	17,325	787,325
Total:	\$6,485,000		\$1,887,953	\$8,372,953

County of LaSalle, Illinois

Notes to Financial Statements

Note 5 Long-Term Obligations (Continued)

Debt Service Schedule – Series 2013 Bonds

Date	Principal	Coupon	Interest	Total P & I
12/01/2013	\$ -	0.00	\$105,511	\$105,511
06/01/2014	-	0.00	116,515	116,515
12/01/2014	340,000	0.00	116,515	456,515
06/01/2015	-	0.00	113,115	113,115
12/01/2015	775,000	2.00	113,115	888,115
06/01/2016	-	0.00	105,365	105,365
12/01/2016	790,000	2.00	105,365	895,365
06/01/2017	-	0.00	97,465	97,465
12/01/2017	805,000	2.00	97,465	902,465
06/01/2018	-	0.00	89,415	89,415
12/01/2018	825,000	2.00	89,415	914,415
06/01/2019	-	0.00	81,165	81,165
12/01/2019	840,000	2.35	81,165	921,165
06/01/2020	-	0.00	71,295	71,295
12/01/2020	865,000	2.70	71,295	936,295
06/01/2021	-	0.00	59,618	59,618
12/01/2021	885,000	3.00	59,617	944,617
06/01/2022	-0-	0.00	46,343	46,343
12/01/2022	915,000	3.15	46,342	961,342
06/01/2023	-	0.00	31,931	31,931
12/01/2023	945,000	3.25	31,931	976,931
06/01/2024	-	0.00	16,575	16,575
12/01/2024	975,000	3.40	16,575	991,575
Total:	\$8,960,000		\$1,763,113	\$10,723,113

The following is a summary of debt transactions for the governmental activities of the County for the year ended November 30, 2013:

Description	Balance Nov. 30, 2012	Additions	Payments	Balance Nov. 30, 2013	Due within 1 year
GO Revenue Bonds 02	\$1,830,000	\$ -	\$ 800,000	\$1,030,000	\$ 830,000
GO Revenue Bonds 03	1,850,000	-	555,000	\$1,295,000	580,000
Self-Insurance Bonds, Series 2004	2,825,000	-	910,000	1,915,000	940,000
Self-Insurance Bonds, Series 2011	6,485,000	-	-	6,485,000	-
Self-Insurance Bonds, Series 2013	-	8,960,000	-	8,960,000	-
	\$12,990,000	\$8,960,000	\$2,265,000	\$19,685,000	\$2,350,000

County of LaSalle, Illinois

Notes to Financial Statements

Note 5 Long-Term Obligations (Continued)

A. Legal Debt Margin

Legal debt margin is the percent of the County's assessed valuation which is subject to debt limitation. The statutory debt limitation for the County is 2.875%. The County's legal debt margin limitation is as follows for the fiscal year ended November 30, 2013:

Assessed valuation (2012)	\$2,934,346,368
Statutory debt limitation (2.875%)	\$ 84,362,458
Amount of debt applicable to debt limitation	17,360,000
Legal Debt Margin	\$ 67,002,458

Note 6 Employee Pension and Other Benefit Plans

A. Defined Benefit Pension Plan – Illinois Municipal Retirement

Plan Description. The County's defined benefit pension plan for Regular employees, Sheriff's Law Enforcement Personnel employees (SLEP) and Elected County Official employees (ECO) provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, the County's Regular plan members are required to contribute 4.5 percent of their annual covered salary (7.50 percent for SLEP and ECO). The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's contribution rate for calendar year 2012 was 12.13 percent of annual covered payroll (17.50 percent for SLEP and 37.24 percent for ECO). The County's annual required contribution rate for calendar year 2012 was 12.13 percent (18.21 percent for SLEP and 40.62 percent for ERO.) The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

County of LaSalle, Illinois

Notes to Financial Statements

Note 6 Employee Pension and Other Benefit Plans (Continued)

A. Defined Benefit Pension Plan – Illinois Municipal Retirement (Continued)

Annual Pension Cost. The required contribution for calendar year 2012 was \$1,946,757. For calendar year ending December 31, 2012, the employer's actual contributions for pension cost for the Elected County Official were \$273,140 (\$1,027,933 for SLEP). Its required contribution for calendar year 2012 was \$297,931 (1,069,638 for SLEP).

THREE-YEAR TREND INFORMATION FOR THE REGULAR PLAN

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/12	\$1,946,757	100%	\$ -
12/31/11	\$1,937,612	100%	\$ -
12/31/10	\$1,835,796	100%	\$ -

THREE-YEAR TREND INFORMATION FOR THE SLEP PLAN

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/12	\$1,069,638	96%	\$41,705
12/31/11	\$1,086,403	100%	\$ -
12/31/10	\$925,282	100%	\$ -

THREE-YEAR TREND INFORMATION FOR THE ECO PLAN

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/12	\$297,931	92%	\$63,257
12/31/11	\$281,633	87%	\$37,565
12/31/10	\$319,628	100%	\$ -

Note 6 Employee Pension and Other Benefit Plans (Continued)

A. Defined Benefit Pension Plan – Illinois Municipal Retirement (Continued)

The required contribution for 2012 was determined as part of the December 31, 2010, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from .4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the County's Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's Regular plan's unfunded actuarial accrued liability at December 31, 2010 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2012, the most recent actuarial valuation date, the Regular plan was 74.86 percent funded. The actuarial accrued liability for benefits was \$45,119,622 and the actuarial value of assets was \$33,776,227, resulting in an unfunded actuarial accrued liability (UAAL) of \$11,343,395. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$16,049,107 and the ratio of the UAAL to the covered payroll was 71 percent.

As of December 31, 2012, the most recent actuarial valuation date, the SLEP plan was 61.34 percent funded. The actuarial accrued liability for benefits was \$17,803,380 and the actuarial value of assets was \$10,920,143, resulting in an unfunded actuarial accrued liability (UAAL) of \$6,883,237. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$5,763,413 and the ratio of the UAAL to the covered payroll was 119 percent.

As of December 31, 2012, the most recent actuarial valuation date, the ECO plan was 48.99 percent funded. The actuarial accrued liability for benefits was \$4,203,072 and the actuarial value of assets was \$2,059,033, resulting in an unfunded actuarial accrued liability (UAAL) of \$2,144,069. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$733,459 and the ratio of the UAAL to the covered payroll was 292 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

County of LaSalle, Illinois

Notes to Financial Statements

Note 7 Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

The plan is sponsored by the National Association of Counties who has selected the LPL Financial Services to be the plan administrator. The assets of the plan are reflected in the accompanying financial statements in an agency fund (Deferred Compensation Plan Fund) at their fair market value.

All assets of the plan, including all deferred amounts, property or rights, shall remain (until made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan) subject only to the claims of creditors of the County. The rights of the participants under this plan shall be those of general creditor of the County in an amount equal to the fair market value of the deferred account maintained for each participant.

Note 8 Fund Balance Reporting

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. Below are definitions of the how these balances are reported.

1. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. The County reports prepaid expenses as nonspendable fund balance.

2. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The County has several revenue sources received within different funds that are restricted for the following purposes:

County of LaSalle, Illinois

Notes to Financial Statements

Note 8 Fund Balance Reporting (Continued)

Restricted for:

IMRF	\$ 2,437,550
Insurance	942,946
Tourism Promotion	100,659
Recorder's Equipment	347,227
Crime Victim Witness	455
County Clerk Records	127,679
State's Attorney Records Automation	13,857
Sheriff's Drug Enforcement	77,562
Coroner	1,739
Tax Sale Automation	184,710
GIS	765,278
Animal Control	164,798
Intact Pet	4,665
County Clerk Automation	7,202
HAVA	84
Sheriff Vehicle	25,842
Jail Commissary	161,651
Public Safety	4,419,567
Social Security	1,943,892
Health	4,374,707
Detention Home	1,712,903
Mental Health	3,299,962
Veteran's Assistance	801,641
Highways and Bridges	5,367,338
Circuit Clerk Document Storage	744,133
Law Library	45,275
Court Automation	721,155
Child Support Administration	138,048
Minors in Possession	20,079
State's Attorney Drug Enforcement	397,534
Probation Services	625,290
Arrestees Medical Care	7,803
D.U.I.	44,751
Circuit Clerk Operations and Maintenance	158,494
Total Restricted	\$ 30,186,476

County of LaSalle, Illinois

Notes to Financial Statements

Note 8 Fund Balance Reporting (Continued)

3. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the County Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The County Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

The County has the amounts that are committed for the following purposes:

Committed for:

Environmental Service	\$ 305,804
Capital Projects	977,314
<hr/>	
Total Committed	\$ 1,283,118

4. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the County Board itself or (b) the finance committee when the County Board has delegated the authority to assign amounts to be used for specific purposes. The County has no balances that are assigned at year end.

5. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund.

County of LaSalle, Illinois

Notes to Financial Statements

Note 8 Fund Balance Reporting (Continued)

6. Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

Note 9 Transfers

All interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Material interfund transactions related to the transfer of public safety taxes to the debt service fund to pay debt payments. Other material amounts related to budgeted transfers from the insurance fund, and environmental service and land use fund to pay for expenses budgeted in the general fund. All other transfers were routine transfers to reimburse costs incurred by the respective funds.

Refer to the table below for a detail listing to interfund transfers for the current fiscal year.

	Transfers In	Transfers Out
Governmental Funds:		
Major Funds:		
General Fund	\$ 2,721,716	\$ 15,703
Insurance Fund	-	1,370,501
Non Major Funds	1,666,050	2,959,817
Proprietary Funds:		
Major Funds:		
Nursing Home	208,255	250,000
Total Transfers	\$ 4,596,021	\$ 4,596,021

Note 10 Lease Agreements

Operating Leases:

On June 1, 1998, the LaSalle County Health Department entered into a 60 month building lease agreement with the Housing Authority for LaSalle County., at a monthly rate of \$300. The lease has been renewed annually since the agreement ended. The lease payments for the year ending November 30, 2013 were \$3,600.

County of LaSalle, Illinois

Notes to Financial Statements

Note 10 Lease Agreements (Continued)

Operating Leases (Continued):

On May 1, 2007, the LaSalle County Health Department entered into a leasing agreement with the Youth Service LaSalle of Illinois Valley, Inc at a monthly rate of \$355 plus 50% of the utilities. The lease will be effective until April 30, 2014 and the lease payments for the year ending November 30, 2013 were \$4,260.

On July 1, 2007, the LaSalle County Health Department entered into a 60 month building lease agreement with Rudy's Liquors Inc. – Patricia Hall, at a monthly rate of \$425. As of July 1, 2012, the lease is being renewed monthly at a rate of \$475. The lease payments for the year ending November 30, 2013 were \$5,700.

On December 1, 2006, LaSalle entered into a 60 month lease agreement with Archer Daniels for marina access, at a monthly rate of \$590. The lease has expired, but it has been verbally renewed for one year. The lease payments for the year ending November 30, 2013 were \$7,080.

On December 1, 2010, LaSalle County entered into a 60 month lease agreement with Illinois Cooperative Association Inc. d/b/a Clear Talk for the rental of Clear talk radio system, at a monthly rate of \$2,500. The lease payments for the year ending November 30, 2013 were \$30,000.

On March 31, 2011, LaSalle County entered into a 60 month lease agreement with Océ Financial Canon Group for the rental of office equipment, at a monthly rate of \$692. The lease payments for the year ending November 30, 2013 were \$8,304.

On July 1, 2012, LaSalle County entered into a 12 month lease agreement with Atrix International for the rental of office equipment, at a monthly rate of \$316. The lease was renewed until December 31, 2015 at a monthly rate of \$335. The lease payments for the year ending November 30, 2013 were \$3,887.

On December 1, 2010, LaSalle County entered into a 36 month lease agreement for one 2011 Camry, at a monthly rate of \$322. The lease payments for the year ending November 30, 2013 were \$3,864.

On December 1, 2011, LaSalle County entered into a 36 month lease agreement for three 2011 Corollas, at a monthly rate of \$274. The lease payments for the year ending November 30, 2013 were \$13,464.

On December 1, 2012, LaSalle County entered into a 36 month lease agreement for two 2013 Impalas, at a monthly rate of \$348. The lease payments for the year ending November 30, 2013 were \$8,352.

LaSalle County leases five postage machines at a quarterly rate of \$2,586 that is renewed quarterly. The lease payments for the year ending November 30, 2013 were \$10,344.

Minimum lease payments for the next five years are as follows:

November 30, 2014	\$92,639
November 30, 2015	\$50,676
November 30, 2016	\$5,603

County of LaSalle, Illinois

Notes to Financial Statements

Note 10 Lease Agreements (Continued)

Operating Leases (Continued):

The County is also the lessor of land located near the County Nursing Home. According to the agreement, the County received \$16,458 for the year ended November 30, 2012 and \$17,248 for the fiscal year ended November 30, 2013. Under this agreement the Lessee must obtain general liability insurance coverage with the County as a primary additional insured on the policy. Also, before the lessee makes any improvements to the leased land or any new installations, they must first obtain permission from the County. The County is also a lessor of a UPS Box located near the County's Building. According to the agreement, the County received \$50 for the year ended November 30, 2013.

Note 11 Risk Management

The County is exposed to various risks of loss related to tort immunity. The County is self-insured for general liability, workers compensation and property damage.

The County's risk management activities are reported with governmental activities and recorded in the Insurance fund. The purpose of this fund is to administer general liability, safety, and unemployment programs of the County. This fund accounts for the risk financing activities of the County.

The LaSalle County Insurance Trust carries all risk related to workers' compensation, general liability, and automobiles programs. The estimated claims for workers' compensation for the year ended November 30, 2013 was \$1,002,184. The estimated claims for workers' compensation for the year ended November 30, 2012 and November 30, 2011 were \$738,328 and \$867,722, respectively.

For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years. The County carries reinsurance policies to provide coverage for claims exceeding the reinsurance limit.

Note 12 Employee Health Insurance Program

Employee health benefits are provided by the County under a self-insurance program with a plan year-end of November 30. A medical stop loss policy, effective for the plan year ended November 30, 2013, provides insurance for excess risk. The estimated claims for the health insurance for the year ended November 30, 2013 were \$6,246,570. In addition, the estimated claims for the stop/loss insurance were \$553,528 and the administrative expenses were \$399,692. The estimated claims for the health insurance for the year end November 30, 2012 and November 30, 2011 were \$5,160,972 and \$6,484,903, respectively.

The "Specific (Individual) Stop/Loss Coverage" reimburses the General Fund for claims of an individual in excess of \$100,000 annually.

County of LaSalle, Illinois

Notes to Financial Statements

Note 13 Other Post-Employment Benefits

Plan description. In addition to providing the pension benefits described, the County provides post-employment healthcare benefits (OPEB) for retired employees through a single employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contribution are governed by the County and can be amended by the County through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the County's governmental and business-type activities.

Benefits provided. The County provides continued health insurance coverage at the active employer rate to all eligible employees. To be eligible for the benefits, an employee must qualify for retirement under one of the County's retirement plans.

Membership. At December 1, 2012, membership consisted of:

Retirees and beneficiaries currently receiving benefits	213
Terminated employees entitled to benefits but not yet receiving benefits	-
Active vested plan members	64
Active non-vested plan members	346
<u>Total</u>	<u>623</u>
<u>Number of participating employers</u>	<u>1</u>

Funding policy. For the fiscal year ending November 30, 2013, retirees contributed \$269,720 to the plan. The County is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

Annual OPEB Cost and Net OPEB Obligation. The County's annual other post-employment benefits (OPEB) cost (expense) for the fiscal year ended November 30, 2013, is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2013 was as follows:

The net OPEB obligation as of November 30, 2013, was calculated as follows:

Annual required contribution	\$4,891,847
Interest of net OPEB obligation	346,937
Adjustment to annual required contribution	(460,476)
Annual OPEB cost	4,778,308
Contributions made	(1,687,703)
Increase (decrease) in net OPEB obligation	3,090,605
Net OPEB obligation beginning of year	9,251,648
Net OPEB obligation end of year	\$12,342,253

County of LaSalle, Illinois

Notes to Financial Statements

Note 13 Other Post-Employment Benefits (Continued)

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
Nov. 30, 2013	\$4,778,308	\$1,687,703	35.3%	\$12,342,253
Nov. 30, 2012	4,373,088	1,299,634	29.7%	9,251,648
Nov. 30, 2011	3,503,889	1,685,768	40.0%	6,178,194

Funded Status and Funding in Process. The funded status of the plan as of November 30, 2013, was as follows:

Actuarial accrued liability (AAL)	\$50,511,536
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	50,511,536
Funded ratio (actuarial value of plan assets/AAL)	-
Covered payroll (active plan members)	22,166,508
UAAL as a percentage of covered payroll	228%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions – Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the November 30, 2013, actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 3.75% investment rate of return and an initial healthcare cost trend rate of 6.5% with an ultimate healthcare inflation rate of 5.0%. The actuarial value of assets was not determined as the County has not advance funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at November 30, 2013, was 20 years.

County of LaSalle, Illinois

Notes to Financial Statements

Note 14 Contingencies

The County is a defendant in various lawsuits.

Although the outcome of these and other lawsuits are not presently determinable, in the opinion of the County Attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Grants – Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

Note 15 Pending Accounting Pronouncements

In March 2012, the Governmental Accounting Standards Board (GASB) issued Statement 65 "Items Previously Reported as Assets and Liabilities" The government is required to implement this standard for the fiscal year ending November 30, 2014.

In June 2012, the Governmental Accounting Standards Board (GASB) issued Statement 68 "Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27" The government is required to implement this standard for the fiscal year ending November 30, 2015.

Management has not completed its assessment of these pending standards as to the effect, if any, they may have on the financial statements.

Note 16 Prior period adjustment

The beginning balance of the governmental activities net position and non-major governmental funds was increased by \$89,697. The balance relates to prior amounts earned by the Jail Commissary restricted to support the commissary that was previously recorded as part of the Sheriff's Prisoner Trust Fund, which is an Agency Fund. The amount was properly reclassified as a Special Revenue Fund.

Note 17 Accounting Changes

In June 2011, the Government Accounting Standards Council (GASB) issued Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position" to improve financial reporting by standardizing the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government's net position. The government adopted this guidance for the year ended November 30, 2013.

REQUIRED SUPPLEMENTARY INFORMATION

County of LaSalle, Illinois

General Fund

Statement of Revenues

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Taxes:					
Property taxes	\$ 6,190,000	\$ 6,190,000	\$ 6,097,244	\$ (92,756)	\$ 6,345,690
Gambling tax	2,000	2,000	2,761	761	2,155
Total taxes	6,192,000	6,192,000	6,100,005	(91,995)	6,347,845
Intergovernmental revenue:					
Personal property replacement tax	1,206,000	1,206,000	1,299,478	93,478	1,170,251
Illinois income tax	2,000,000	2,000,000	3,424,135	1,424,135	2,877,740
Illinois retailers occupation tax	1,000,000	1,000,000	979,593	(20,407)	1,296,712
County wide sales tax	2,500,000	2,500,000	3,236,723	736,723	2,939,998
Use tax	385,000	385,000	540,196	155,196	495,489
State's attorney and assistants salary reimbursement	96,000	96,000	157,839	61,839	204,959
Probation officers salary reimbursement	375,000	375,000	413,506	38,506	335,812
Public defender reimbursement	60,000	60,000	72,093	12,093	77,242
Election judge salary reimbursement	30,000	30,000	17,353	(12,647)	23,265
Voter registration reimbursement	16,000	16,000	8,499	(7,501)	35,830
Supervisor of assessments salary reimb	40,000	40,000	43,312	3,312	32,927
Probation reimb from other counties	575,000	575,000	494,855	(80,145)	592,094
Public defender income from other counties	25,000	25,000	14,821	(10,179)	23,319
Medical reserve corp	5,000	5,000	3,338	(1,662)	-
Community resiliency grant	35,000	35,000	-	(35,000)	-
Tactical interoperable comm grant	5,000	5,000	1,250	(3,750)	10,774
Mental health reimb	50,000	50,000	5,528	(44,472)	141,234
Salary Reimb-Baliff	-	-	150	150	-
Chief judge salary reimbursement	35,000	35,000	39,009	4,009	53,050
Deputy training reimb from state	35,200	35,200	33,019	(2,181)	13,632
HMEP Grant	20,000	20,000	12,729	(7,271)	2,727
EMA grant	40,000	40,000	42,870	2,870	42,628
Sheriff's grant	1	1	24,110	24,109	-
County grants	1	1	817	816	1,124
Justice benefits	-	-	10,233	10,233	10,104
IPRA Grant	23,650	23,650	72,500	48,850	810
Safe Haven Grant	217,000	217,000	169,817	(47,183)	185,754
Citizens Corp	10,000	10,000	10,000	-	8,770
Total intergovernmental revenue	8,783,852	8,783,852	11,127,773	2,343,921	10,576,245

County of LaSalle, Illinois

General Fund

Statement of Revenues (Continued)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Fines and fees:					
Liquor licenses	28,000	28,000	27,621	(379)	28,777
Amusement licenses	15,000	15,000	5,812	(9,188)	15,230
Video gaming	1	1	50,583	50,582	208
County clerk marriage licenses fees	11,000	11,000	18,450	7,450	18,410
State's attorney fees	75,000	75,000	81,617	6,617	84,386
Fines and forfeitures	275,000	275,000	273,799	(1,201)	287,244
Forfeitures	1	1	107,975	107,974	359,094
Other misdemeanors & felony fines	740,000	740,000	723,786	(16,214)	789,871
Variance fee	500	500	250	(250)	-
Inheritance tax collection fees	-	-	-	-	122,868
Treasurer other fees	70,000	70,000	74,191	4,191	74,795
Dependent child care reimb from other counties	5,000	5,000	-	(5,000)	-
Dependent child care S.S. reimb	5,000	5,000	-	(5,000)	6,956
Lease/rental income	9,120	9,120	7,770	(1,350)	8,160
Farm income	9,500	9,500	17,248	7,748	16,458
Assessor's misc fees	3,500	3,500	16,036	12,536	22,067
Assessor's map sales	100	100	-	(100)	-
Supt of asset dial-in-service	1	1	2,400	2,399	-
Park trail tags	-	-	-	-	190
Zoning fees	30,000	30,000	24,671	(5,329)	53,629
Probation substance abuse testing	1,500	1,500	430	(1,070)	1,760
County/appt counsel reimb	10,000	10,000	10,148	148	11,601
County clerk redemption fees	10,000	10,000	20,241	10,241	12,134
County clerk fees	130,000	130,000	107,498	(22,502)	118,199
County clerk mapping fees	50	50	97	47	94
County clerk civil union fees	300	300	175	(125)	305
Circuit clerk filing fees	900,000	900,000	927,690	27,690	1,007,669
Circuit clerk security fees	200,000	200,000	201,597	1,597	216,892
Passport fees	15,000	15,000	11,725	(3,275)	12,250
Recorder recording fees	800,000	800,000	839,067	39,067	920,009
Recorder revenue stamps	500,000	500,000	619,331	119,331	427,600
Supt - rental house fee	14,000	14,000	13,032	(968)	12,854
Sheriff process fees	275,000	275,000	359,027	84,027	314,842
Sheriff misc fees	25,000	25,000	56,947	31,947	40,619
Sheriff boarding of prisoners	35,000	35,000	33,789	(1,211)	38,058
Sheriff's Americall commission	60,000	60,000	40,628	(19,372)	43,111
Sheriff bond post fee	25,000	25,000	19,332	(5,668)	31,248
Sheriff prob trans fee	1,000	1,000	2,155	1,155	3,886
Medical services fees	5,000	5,000	8,049	3,049	6,102
Sheriff ins claims and car sales	1	1	-	(1)	1,500
Prisoners transport reimbursement	3,500	3,500	5,352	1,852	3,813
Health and life insurance:					
Cobra premium reimbursement	-	-	-	-	427

County of LaSalle, Illinois

General Fund

Statement of Revenues (Continued)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts Original	Final	Actual	Over (Under) Final Budget	Actual
Fines and fees (Continued):					
Other reimbursements:					
Detention home phone	800	800	800	-	800
Central services	3,000	3,000	1,585	(1,415)	1,846
Central service - other departments	25,000	25,000	21,825	(3,175)	19,727
Income from TIF's	-	-	-	-	(48,309)
Reimbursement for telephone	1,500	1,500	2,717	1,217	1,451
Workers' compensation reimb	-	-	1,970	1,970	858
Probation home confinement	-	-	-	-	-
Total fines and fees	4,317,374	4,317,374	4,737,416	420,042	5,089,689
Interest:					
Treasurer	65,000	65,000	83,133	18,133	82,761
Treasurer - penalty	500,000	500,000	430,344	(69,656)	751,970
Circuit Clerk	500	500	2,660	2,160	312
Total interest	565,500	565,500	516,137	(49,363)	835,043
Other revenues:					
Miscellaneous income	45,000	45,000	52,395	7,395	86,721
Miscellaneous income - design gifts	1	1	405	404	8,525
Total other revenue	45,001	45,001	52,800	7,799	95,246
Total revenues	\$ 19,903,727	\$ 19,903,727	\$ 22,534,131	\$ 2,630,404	\$ 22,944,068

County of LaSalle, Illinois

General Fund

Statement of Expenditures

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures:					
General government:					
Auditor's office:					
Mileage and travel	500	500	444	(56)	337
Education	1,500	1,500	1,149	(351)	1,147
Publication expense	40	40	-	(40)	-0-
Dues and subscriptions	1,500	1,500	702	(798)	566
Office supplies and expense	800	800	540	(260)	237
New equipment	800	800	1,523	723	3,190
Auditor	60,500	60,500	60,500	-0-	58,446
Deputy auditors	79,100	79,100	80,294	1,194	79,612
Total auditor's office	144,740	144,740	145,152	412	143,535
County Board office:					
Mileage	\$ 23,500	\$ 23,500	\$ 26,886	\$ 3,386	\$ 25,267
Telephone	1,300	1,300	1,028	(272)	1,291
Education	2,000	2,000	238	(1,762)	1,165
Seminar and workshops	-	-	438	438	-
Lodging and meals	1,000	1,000	2,041	1,041	1,102
Dues - IL Assoc of City Boards	7,000	7,000	6,799	(201)	6,799
Office supplies and expense	1,500	1,500	659	(841)	1,172
Office equipment	6,800	6,800	8,452	(348)	7,442
Miscellaneous	100	100	-	(100)	400
HR/Payroll Asst	28,600	28,600	30,264	1,664	28,969
County board work	25,000	25,000	22,800	(2,200)	19,140
County board committee work	105,000	105,000	100,320	(4,680)	97,380
Temporary help	2,001	2,001	-	(2,001)	-
Overtime	2,000	2,000	4,574	2,574	2,839
Chairman of board	60,500	60,500	60,500	-	58,446
Administrative assistant	33,600	33,600	35,202	1,602	34,854
Administrative assistant	38,700	38,700	40,331	1,631	39,969
Total county board office	338,601	338,601	338,532	(69)	327,235
Data processing:					
Additional hardware	17,001	17,001	37,400	20,399	10,708
Additional hardware tax/map	1,000	1,000	-	(1,000)	128
Maintenance of Hardware	2,000	2,000	1,753	(247)	2,218
Internet services	15,000	15,000	10,905	(4,095)	14,097
Co broadband initiative	33,334	33,334	33,334	-	33,333
Software license	30,000	30,000	22,716	(7,284)	22,464
Office supplies	500	500	1,275	775	2,672
Mileage	500	500	634	134	478
Education	3,000	3,000	2,985	(15)	230
Seminars and workshops	-	-	-	-	175
Lodging and meals	500	500	195	(305)	-
Dues and subscriptions	500	500	330	(170)	100
Mainfram expense	3,000	3,000	1,304	(1,696)	2,160
ICS maint. Contract	-	-	3,750	3,750	-

County of LaSalle, Illinois

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
General government (continued):					
Data processing (continued):					
Professional/consultant services	25,000	25,000	24,393	(607)	22,500
Miscellaneous	500	500	-	(500)	-
IT Director	66,500	66,500	66,613	113	66,824
Asst. Director/webmaster	50,300	50,300	51,189	889	40,011
Network Administrator	43,000	43,000	43,719	719	43,337
Network/PC Specialist	39,900	39,900	38,665	(1,235)	34,732
Part-time programmer	26,200	26,200	18,886	(7,314)	21,286
Total data processing	357,735	357,735	360,046	2,311	317,453
Planning and zoning:					
Seminars and workshops	-	-	215	215	40
Mileage	3,000	3,000	724	(2,276)	-
Education	200	200	246	46	78
Publications	5,000	5,000	4,677	(323)	7,702
Professional services	20,000	20,000	-	(20,000)	-
Office supplies	500	500	535	35	776
New equipment	400	400	-	(400)	235
Misc claims	1	1	-	(1)	800
Courthouse security reimb	1,500	1,500	-	(1,500)	1,820
Court reporter	2,000	2,000	960	(1,040)	4,785
Zoning Board of Appeals	6,000	6,000	3,143	(2,857)	8,299
Zoning Inspector	17,400	17,400	17,400	-	17,400
Zoning Director	15,000	15,000	15,000	-	15,115
Zoning Coordinator	9,000	9,000	9,000	-	9,069
Total planning and zoning	80,001	80,001	61,900	(28,101)	66,119
Industrial development and planning:					
Assistant enforcement officer	5,600	5,600	5,500	(100)	5,542
Part-time clerical	4,000	4,000	-	(4,000)	965
Building Inspector	5,500	5,500	17,288	11,788	9,095
Education	500	500	330	(170)	300
Office supplies	200	200	-	(200)	-
Enforcement officer	7,000	7,000	7,000	-	7,054
Total industrial development and planning	22,800	22,800	30,118	7,318	22,956
Fee and salary:					
Professional services - physicals	15,000	15,000	8,350	(6,650)	9,214
Arbitrator's fee	5,000	5,000	-	(5,000)	1,500
Union attorney	30,000	30,000	-	(30,000)	46,720
Office supplies	6,000	6,000	2,948	(3,052)	4,640
Office equipment	-	-	1,103	1,103	-
Attorney	25,000	25,000	50,000	25,000	-
Payroll supervisor	47,300	47,300	49,023	1,723	48,603
Overtime	500	500	53	(447)	54
Total fee and salary	128,800	128,800	111,477	(17,323)	110,731

County of LaSalle, Illinois

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
General government (continued):					
Finance and miscellaneous claims:					
Mileage	100	100	98	(2)	91
Per diem	100	100	600	500	600
Publications	8,000	8,000	1,248	(6,752)	1,543
Dues	25,000	25,000	16,795	(8,205)	14,004
Professional services	60,000	60,000	65,469	5,469	63,045
Outside audit	50,000	50,000	44,900	(5,100)	49,760
Budget administration	6,000	6,000	6,000	-	5,000
Justice benefits	3,100	3,100	2,251	(849)	2,223
Site selection	35,500	35,500	31,160	(4,340)	11,500
Office supplies	-	-	148	148	344
County share of judges' fee	4,000	4,000	3,722	(278)	3,654
New equipment	2,500	2,500	3,753	1,253	-
Law books and statutes	5,000	5,000	3,914	(1,086)	2,929
Contingency	300,000	255,175	-	(255,175)	-
TIF expenses	30,000	30,000	3,493	(26,507)	13,939
Miscellaneous expenses	1,000	1,000	447	(553)	1,618
Miscellaneous claims	10,000	10,000	2,944	(7,056)	-
Unclaimed money	1	1	(1,877)	(1,878)	87
Soil and water conservation	33,000	33,000	33,000	-	33,000
LaSalle County Extension Servir	46,900	46,900	46,900	-	46,900
Safe Haven Grant	217,000	217,000	165,754	(51,246)	185,754
Soldier's burial	1,200	1,200	-	(1,200)	-
Pauper's burial	2,400	2,400	-	(2,400)	-
Total finance and miscellaneous claim:	840,801	795,976	430,719	(365,257)	435,991
Board of review:					
Mileage	1,000	1,000	863	(137)	499
Education	1,500	1,500	476	(1,024)	832
Publication and notices	3,000	3,000	542	(2,458)	676
Office supplies and expense	500	500	93	(407)	376
New equipment	1	1	-	(1)	3,295
Review board members	38,500	38,500	35,760	(2,740)	38,796
Professional services	125,000	125,000	2,000	(123,000)	15,671
Total board of review	169,501	169,501	39,734	(129,767)	60,145
Treasurer's office:					
Mileage	1,400	1,400	1,042	(358)	1,270
Software maintenance	25,405	25,405	26,290	885	-
Education	2,650	2,650	1,959	(691)	1,020
Publications	11,500	11,500	4,642	(6,858)	8,002
Association dues	550	550	550	-	550
Office supplies and expense	2,000	2,000	2,723	723	3,561
Directories	300	300	-	(300)	300
Software purchase	-	-	-	-	28,155
Tax bills	8,500	8,500	6,367	(2,133)	13,666
County treasurer	60,500	60,500	60,500	-	58,446
Deputy treasurer	32,300	32,300	32,878	578	32,581
Head teller	35,700	35,700	36,126	426	35,930

County of LaSalle, Illinois

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
General government (continued):					
Treasurer's office (continued):					
Clerk/teller	28,800	28,800	29,342	542	28,972
Tax process clerk	42,100	42,100	42,818	718	42,453
Clerk	30,400	30,400	30,894	494	25,924
Seasonal help	5,400	5,400	-	(5,400)	3,201
Overtime	500	500	819	319	1,192
Total treasurer's office	288,005	288,005	276,950	(11,055)	286,223
Insurance:					
Health and life insurance	5,015,407	5,015,407	4,253,041	(762,366)	4,524,709
Miscellaneous	-	-	-	-	5,700
Total insurance	5,015,407	5,015,407	4,253,041	(762,366)	4,530,409
County Clerk's office:					
Maintenance and repair of equip	500	500	-	(500)	405
Software maintenance	22,985	22,985	21,519	(1,466)	-
Education	1,000	1,000	531	(469)	799
Association dues	600	600	545	(55)	545
Publications	300	300	289	(11)	373
Office supplies and expenses	1,000	1,000	801	(199)	598
Software purchase	1	1	-	(1)	22,985
New equipment	1,500	1,500	-	(1,500)	-
County clerk	60,500	60,500	60,500	-	58,446
Supervisor of elections	1,500	1,500	1,500	-	1,512
Office supervisor	43,100	43,100	44,056	956	43,755
Accounting supervisor	39,300	39,300	40,311	1,011	39,269
Office clerk	26,800	26,800	21,432	(5,368)	20,113
Vital records clerks	70,400	70,400	37,609	(32,791)	51,809
Administrative clerk	40,600	40,600	40,843	243	40,851
Office assistant	37,100	37,100	40,003	2,903	40,776
Tax redemption clerk	35,800	35,800	29,792	(6,008)	27,029
Temporary help	-	-	4,570	4,570	-
Overtime	5,000	5,000	2,321	(2,679)	5,067
Total County Clerk's office	387,986	387,986	346,622	(41,364)	354,332
Liquor commission:					
Clerk, general	2,500	2,500	2,500	-	2,140
Reporter	100	100	-	(100)	-
Office supplies and expense	50	50	-	(50)	-
Background check	500	500	146	(354)	334
Miscellaneous expense	1	1	-	(1)	-
Commissioners	10,500	10,500	10,500	-	10,500
Total liquor commission	13,651	13,651	13,146	(505)	12,974

County of LaSalle, Illinois

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
General government (continued):					
Recorder's office:					
Association dues	845	845	858	13	987
State revenue stamps	260,000	260,000	416,135	156,135	289,795
Miscellaneous	-	-	-	-	95
Recorder of deeds	60,500	60,500	60,500	-	58,446
Office supervisor	45,400	45,400	46,173	773	45,773
Data entry supervisor	42,600	42,600	41,277	(1,323)	21,979
Accounting clerk	36,200	36,200	39,747	3,547	41,770
Clerk/typist	37,100	37,100	35,984	(1,116)	35,760
Clerks	83,000	83,000	69,349	(13,651)	63,966
Overtime	-	-	-	-	401
Total recorder's office	565,645	565,645	710,023	144,378	558,972
Election:					
Supervisor's pay	3,900	3,900	2,775	(1,125)	5,560
Additional hardware/license	105,000	105,000	-	(105,000)	95,208
Mileage for election training	2,000	2,000	1,845	(155)	2,782
General maintenance and repair	65,000	65,000	18,500	(46,500)	84,128
Machinery, misc equip & repair	2,000	2,000	987	(1,013)	1,433
Rent - polling places	13,800	13,800	9,225	(4,575)	16,270
Postage	1,500	1,500	792	(708)	1,760
Education	500	500	-	(500)	160
Publications	20,000	20,000	6,321	(13,679)	12,531
Election judge pay and mileage	115,000	115,000	91,382	(23,618)	200,628
Miscellaneous election expense	1	1	-	(1)	3,612
Professional services hired	23,000	23,000	16,075	(6,925)	28,051
Office supplies	5,000	5,000	2,080	(2,920)	-
Maps	500	500	-	(500)	-
Printing	90,000	90,000	29,042	(60,958)	128,125
New equipment	10,001	10,001	9,698	(303)	-
Seasonal help	5,000	5,000	747	(4,253)	7,371
Overtime	5,000	5,000	3,678	(1,322)	9,027
Training coordinator	41,000	41,000	42,223	1,223	41,725
Chief election clerk	45,000	45,000	47,299	2,299	46,753
Election mapping clerk	38,200	38,200	40,457	2,257	38,438
Election supply clerk	38,700	38,700	27,532	(11,168)	27,931
Election judge clerk	25,600	25,600	25,479	(121)	25,613
Total election	655,702	655,702	376,137	(279,565)	779,096
Microfilm and printing:					
Maintenance contracts	54,000	54,000	47,514	(6,486)	50,158
Typewriter repairs	1,000	1,000	383	(617)	666
Postage	123,000	123,000	120,000	(3,000)	110,000
Postage for election	35,000	35,000	30,452	(4,548)	3,000
Postage for assessment	7,000	7,000	5,325	(1,675)	5,000
Postage for treasurer	44,000	44,000	24,274	(19,726)	48,566
Seminars and workshops	-	-	-	-	-
Office supplies and expense	115,000	115,000	111,187	(3,813)	105,424
Equipment repairs	1,000	1,000	-	(1,000)	-
New equipment	18,000	18,000	17,885	(115)	17,825
New equipment (other)	1,000	1,000	972	(28)	11,950

County of LaSalle, Illinois

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
General government (continued):					
Microfilm and printing (continued):					
Director	47,700	47,700	48,400	700	47,997
Print contract	13,500	13,500	12,982	(518)	2,920
Print stock	10,500	10,500	10,736	236	12,958
Printer	36,400	36,400	36,504	104	36,714
Camera operators	98,400	98,400	95,291	(3,109)	98,488
Total microfilm and printing	605,500	605,500	561,905	(43,595)	551,466
Supervisor of assessments:					
Automobile expense	600	600	593	(7)	296
Mileage	7,000	7,000	6,025	(975)	5,188
Maintenance contract - software	25,000	25,000	22,978	(2,022)	-
Education	5,150	5,150	3,604	(1,546)	11,027
Seminars and workshops	-	-	519	519	-
Publications	29,325	29,325	12,697	(16,628)	11,059
Professional services hired	105,000	105,000	-	(105,000)	-
Office supplies and expense	7,500	7,500	6,906	(594)	7,393
Software purchases	-	-	-	-	42,320
New equipment	25,424	25,424	25,025	(399)	6,707
Supervisor of assessments	80,400	80,400	80,011	(389)	79,619
Asst. supervisor assessments	45,600	45,600	46,288	688	45,889
Commercial appraiser	50,000	50,000	50,000	-	-
Field appraisers	72,600	72,600	71,241	(1,359)	73,025
Deputy supervisor of assessor	50,700	50,700	51,470	770	51,027
Clerks	180,200	180,200	171,601	(18,599)	180,056
Total supervisor of assessments	694,499	694,499	548,958	(145,541)	513,586
County radio:					
Maintenance and repair of equip	32,500	32,500	15,542	(16,958)	24,683
Tower rental	500	500	500	-	500
800 MHz-II Co-op	32,200	32,200	32,186	(35)	32,100
New equipment	3,500	3,500	2,774	(726)	-
Total county radio	68,700	68,700	50,981	(17,719)	57,293
County courthouse building:					
Maintenance and repair of equip	65,000	65,000	23,933	(41,067)	36,304
Fuel (gasoline)	350,000	350,000	247,914	(102,086)	251,364
Maintenance and repair of office	300	300	-	(300)	217
Maintenance and repair of bldgs	400,000	400,000	358,246	(41,754)	235,842
Electricity	330,000	330,000	293,889	(36,011)	290,396
Telephone	200,000	200,000	84,962	(115,038)	185,256
Water	90,000	90,000	73,652	(16,348)	79,432
Gas	135,000	135,000	74,428	(60,572)	65,418
Maintenance contracts	135,000	135,000	64,215	(70,785)	63,701
Education	10,000	10,000	864	(9,136)	2,964
Professional services	80,000	80,000	28,067	(51,933)	19,968
Contract janitor service	100,000	100,000	78,756	(21,244)	85,190
Office supplies	800	800	994	194	2,853
Facility supplies	55,200	55,200	37,804	(17,396)	38,939
Clothing	-	-	307	307	-

County of LaSalle, Illinois

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
General government (continued):					
New equipment	500,000	500,000	226,679	(273,321)	72,128
Improvements of site	445,000	445,000	61,734	(383,266)	6,098
Construction	25,000	25,000	11,740	(13,260)	-
Miscellaneous	1	1	99	98	-
Maintenance superintendent	68,000	68,000	68,549	549	65,904
Assistant maintenance supervisor	61,700	61,700	62,656	956	62,138
Maintenance workers	415,600	415,600	416,511	911	408,239
Seasonal help	18,203	18,203	16,142	(2,061)	19,049
Overtime	50,000	50,000	40,908	(9,092)	39,414
Total county courthouse buildings	3,534,804	3,534,804	2,273,149	(1,261,655)	2,030,634
Total General Government	13,912,878	13,868,053	10,918,590	(2,949,463)	11,159,350
Public Safety:					
Sheriff's office:					
Maintenance and repair of vehicle	40,000	40,000	38,660	(1,340)	36,885
Auto expense	15,000	15,000	15,715	715	16,181
Towing fees	5,000	5,000	1,658	(3,344)	845
Telephone	30,000	30,000	22,408	(7,594)	18,604
Maintenance contract	17,630	17,630	20,010	2,380	17,529
Transport prisoners	10,000	10,000	6,469	(3,531)	5,195
Education	6,000	6,000	9,149	3,149	12,443
Education - PTI	15,000	15,000	-	(15,000)	7,612
Expense merit commission	2,000	2,000	3,227	1,227	300
Dues	1,500	1,500	775	(725)	805
Ammunition	7,500	7,500	8,337	837	5,528
Weapons and repair	3,000	3,000	3,117	117	2,100
Random drug testing	4,800	4,800	3,741	(1,059)	2,285
Non-contract medical	2,500	2,500	139	(2,361)	49
Office supplies and expense	3,000	3,000	1,555	(1,445)	2,882
Non-contract printing	250	250	213	(37)	146
Deputies' uniforms	3,500	3,500	4,302	802	2,385
Crime prevention	5,476	5,476	5,476	-	5,133
New equipment	23,350	23,350	23,764	414	23,725
New office equipment	16,166	16,166	16,129	(37)	9,270
New automobiles	165,000	165,000	164,792	(208)	154,067
Miscellaneous	1,000	1,000	280	(720)	822
Investigation expense	2,000	2,000	2,000	-	2,000
Sheriff	69,500	69,500	69,500	-	67,515
Merit commissioner per diem	6,480	6,480	4,020	(2,460)	2,820
Lieutenant	64,600	64,600	66,284	1,684	65,039
Sergeants	188,700	188,700	190,113	1,413	191,632
Supervisor of safety	1,500	1,500	1,500	-	1,512
Deputies	1,802,305	1,802,305	1,793,975	(8,330)	1,805,667
Captain/Chief deputy	67,000	67,000	69,328	2,328	68,841
Civil process clerk	41,400	41,400	42,021	621	41,652
Dispatchers	347,302	347,302	359,899	12,597	359,144
Clerks	103,700	103,700	91,557	(12,143)	95,824
Office supervisor	41,600	41,600	42,244	644	41,878
Temporary help	4,000	4,000	8,914	4,914	4,711
Overtime	300,000	300,000	356,141	56,141	359,353
Total sheriff's office	3,417,759	3,417,759	3,447,408	29,649	3,432,179

County of LaSalle, Illinois

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Public Safety (continued):					
Coroner's office:					
Deputies	40,000	40,000	45,900	5,900	42,420
Stenographer services	2,000	2,000	860	(1,140)	1,160
Mileage for deputies	10,000	10,000	3,936	(6,064)	6,895
Maintenance and repair of vehic	500	500	293	(207)	313
Telephone	5,100	5,100	6,075	975	5,015
Education	4,000	4,000	4,353	353	4,782
Dues and subscriptions	1,025	1,025	1,107	82	951
Photo supplies and developing	100	100	-	(100)	17
Prof. services for post mortems	127,000	127,000	118,742	(8,258)	151,397
Prof. services for toxicology	22,000	22,000	18,816	(3,184)	22,721
Prof. services for transport fees	53,000	53,000	47,074	(5,926)	-
Office supplies and expense	1,000	1,000	1,325	325	1,030
Coroner's supplies	5,000	5,000	3,824	(1,176)	3,881
New equipment	450	450	3,245	2,795	1,359
Coroner	60,500	60,500	60,500	-	58,446
Admin deputy coroner	39,200	39,200	39,849	649	39,526
Chief deputy coroner	30,801	30,801	39,365	8,564	31,010
Total coroner's office	401,676	401,676	395,264	(6,412)	370,923
911 Services:					
Service charges	3,500	3,500	2,954	(546)	3,236
Total 911 services	3,500	3,500	2,954	(546)	3,236
EMA:					
Mileage	3,500	3,500	401	(3,099)	1,823
Vehicle maintenance	5,000	5,000	2,839	(2,161)	4,179
Building maintenance	10,000	10,000	10,459	459	-
Telephone	7,000	7,000	5,647	(1,353)	6,469
Education	2,000	2,000	252	(1,748)	78
Warning systems	10,000	10,000	-	(10,000)	-
Publication expense	500	500	-	(500)	-
Emergency operations center	10,000	10,000	-	(10,000)	-
Dues and subscriptions	1,000	1,000	614	(386)	509
Professional services	10,500	10,500	9,250	(1,250)	-
Office supplies and expense	2,000	2,000	674	(1,326)	279
LEPC expense	20,000	20,000	2,669	(17,331)	2,421
Equipment supplies	5,000	5,000	1,992	(3,008)	4,339
New equipment	10,000	10,000	35	(9,965)	2,859
New equipment - grant funded	10,000	10,000	1,250	(8,750)	-
Improvements of EOC	3,000	3,000	-	(3,000)	-
Automobile, new	30,000	30,000	27,782	(2,218)	-
CERT	10,000	10,000	10,013	13	8,553
IPRA expense	30,000	30,000	21,917	(8,083)	18,077
Animal rescue team	5,000	5,000	105	(4,895)	771
Hazmat team	5,000	5,000	545	(4,455)	322
Ground search team	5,000	5,000	601	(4,399)	671
Disaster expense	10,000	10,000	4,390	(5,610)	-
Exercise expense	15,000	15,000	-	(15,000)	811
Medical reserve corp	15,000	15,000	7,009	(7,991)	1,760

County of LaSalle, Illinois

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Public Safety (continued):					
EMA (continued):					
TICP	10,000	10,000	-	(10,000)	9,489
Technical rescue team	5,000	5,000	1,751	(3,249)	675
Radio maintenance (EMA)	5,000	5,000	700	(4,300)	515
Part-time help	7,201	7,201	-	(7,201)	-
Asst Coordinator	40,800	40,800	40,670	(130)	41,574
EMA - Coordinator salary	48,200	48,200	48,211	11	48,131
Total EMA	350,701	350,701	199,776	(150,925)	152,085
Total public safety	4,173,636	4,173,636	4,045,402	(128,234)	3,958,425
Corrections:					
Juvenile and adult probation:					
Education	500	500	-	(500)	-
Electronic monitoring	1,000	1,000	732	(268)	432
JSOP	50,000	50,000	-	(50,000)	63,880
Director of court services	63,700	63,700	64,677	977	64,154
Director of probation services	52,000	52,000	52,861	861	52,416
Probation supervisors	88,000	88,000	89,351	1,351	92,033
Probation officers	849,200	849,200	852,487	3,287	855,113
Secretaries	171,100	171,100	171,340	240	171,172
Overtime	12,000	12,000	10,857	(1,143)	10,896
Administrative assistant	38,800	38,800	39,387	587	39,044
Total juvenile and adult probation	1,326,300	1,326,300	1,281,692	(44,608)	1,349,140
Sheriff corrections:					
Deputies/jail	158,700	158,700	51,834	(106,866)	106,542
Deputies/corrections	60,400	60,400	-	(60,400)	87,572
Correctional officers	2,482,200	2,482,200	2,646,040	163,840	2,320,439
Maint. & repair of equip.	-	-	657	657	-
Teletype serv maint contract	1,532	1,532	273	(1,259)	1,219
Education	15,000	15,000	3,245	(11,755)	6,972
Education - PTI	44,000	44,000	31,561	(12,439)	20,205
Out of Co. prisoner housing	4,000	4,000	14,040	10,040	21,980
Live scan maint fees	3,600	3,600	-	(3,600)	3,495
Physicians contract	419,728	419,728	433,383	13,655	376,950
Office supplies & expense	3,000	3,000	1,434	(1,566)	1,682
Deputies uniforms	12,200	12,200	14,556	2,356	5,227
Inmate supplies	5,000	5,000	-	(5,000)	9,897
Jail supplies	30,000	30,000	19,302	(10,698)	30,442
Laundry & cleaning supplies	13,000	13,000	12,910	(90)	13,262
Provisions	330,000	330,000	292,229	(37,771)	315,322
New equipment	7,000	7,000	6,900	(100)	86,965
New office equipment	7,200	7,200	6,309	(891)	541
Miscellaneous	1,000	1,000	-	(1,000)	863
Superintendent of jail	58,900	58,900	59,856	956	60,450
Jail admin asst.	37,000	37,000	37,614	614	37,278
Overtime	175,000	175,000	495,994	320,994	699,127
Total sheriff corrections	3,868,460	3,868,460	4,128,137	259,677	4,208,410
Total corrections	5,194,760	5,194,760	5,409,829	215,069	5,555,550

County of LaSalle, Illinois

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Judiciary and legal:					
Circuit court and jury:					
Appointed atty juvenile def	28,764	28,764	28,764	-	28,200
Juries	70,000	70,000	34,769	(35,231)	45,540
Maintenance and repair, security					
& computer	700	700	193	(507)	636
Mileage and meals	900	900	620	(280)	701
Jury mileage	60,500	60,500	53,240	(7,260)	35,683
Maint contract - software	9,500	9,500	8,351	(1,149)	-
Education	1,500	1,500	-	(1,500)	199
Lodging and meals	4,600	4,600	2,827	(1,773)	6,236
Publication court ordered	1,500	1,500	856	(644)	258
Child support	500,000	500,000	376,360	(123,640)	723,688
Dues and memberships	5,000	5,000	4,457	(543)	3,955
Computer programming	-	-	-	-	8,801
Prevention	20,000	20,000	10,000	(10,000)	10,000
Professional services	10,000	10,000	15,253	5,253	12,885
Office supplies and expense	21,000	21,000	11,532	(9,468)	13,534
Library supplies	25,000	25,000	26,282	1,282	26,134
Clothing	1,500	1,500	1,433	(67)	713
New equipment	11,127	11,127	7,970	(3,157)	6,800
Jury coordinator	43,100	43,100	43,780	680	43,405
Clerk/typist	24,600	24,600	24,606	6	24,712
Assistant court administrator	38,400	38,400	38,999	599	38,648
Administrative secretary	34,800	34,800	35,380	580	35,055
Bailiffs	247,100	247,100	253,918	6,818	249,384
Per diems	9,000	9,000	4,200	(4,800)	5,280
Temporary help	7,500	7,500	8,490	990	9,270
Trial expense	80,000	80,000	26,758	(53,242)	125,417
Overtime	500	500	117	(383)	-
Total circuit court and jury	1,256,581	1,256,581	1,019,155	(242,913)	1,455,114
Public defender:					
Secretary expense	20,900	20,900	19,471	(1,429)	19,097
Mileage and meals	880	880	768	(112)	1,217
Library	1,320	1,320	2,081	761	1,668
Education	-	-	-	-	877
Trial expense	50,500	50,500	40,465	(10,035)	45,327
Office supplies	1,980	1,980	1,415	(565)	1,342
Law books/statutes/west law	5,500	5,500	7,093	1,593	6,580
New equipment	6,050	6,050	2,937	(3,113)	4,198
Public defender	98,300	98,300	99,870	1,570	99,083
Investigators	68,000	68,000	68,018	18	68,432
Investigator/office mgr	41,400	41,400	42,122	722	41,756
Assistant public defenders	145,900	145,900	147,008	1,108	146,914
Total public defender	440,730	440,730	431,248	(9,482)	436,491

County of LaSalle, Illinois

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Judiciary and legal (continued):					
Court Security:					
Clothing	2,800	2,800	1,081	(1,719)	785
Education	2,000	2,000	-	(2,000)	-
Miscellaneous	500	500	-	(500)	274
Court security officer	267,000	267,000	273,633	6,633	264,035
Overtime	10,000	10,000	11,512	1,512	14,103
Total court security	282,300	282,300	286,226	3,926	279,197
Circuit clerk's office:					
Maintenance and repair of equip	50	50	-	(50)	-
Mileage	2,000	2,000	3,318	1,318	2,820
Education	200	200	320	120	229
Publications	750	750	593	(157)	-
Association dues	800	800	780	(20)	780
Office supplies and expense	2,000	2,000	2,260	260	1,967
Printing	500	500	-	(500)	403
Circuit clerk	60,500	60,500	60,500	-	58,446
Workflow Manager	36,800	36,800	31,820	(4,980)	31,167
Office supervisors	91,400	91,400	91,138	(262)	90,294
Director of finance	36,300	36,300	37,834	1,334	37,295
Admin assistant	31,800	31,800	32,291	491	31,995
Court clerk supervisors	80,800	80,800	50,704	(29,896)	81,201
Office & apps admin	6,500	6,500	6,672	172	6,558
Clerks	770,100	770,100	752,179	(17,921)	754,074
Total circuit clerk's office	1,120,300	1,120,300	1,070,209	(50,091)	1,097,227
State's attorney office:					
Maintenance of equipment	1,000	1,000	1,331	331	961
Mileage	1,500	1,500	1,697	197	1,905
Court Reporter	24,000	24,000	32,494	8,494	30,402
Education	5,500	5,500	5,826	326	4,803
Trial expense	65,000	65,000	46,105	(18,895)	55,196
Appellate assistance	20,000	20,000	20,000	-	20,000
Office expense	10,000	10,000	11,745	1,745	9,637
Miscellaneous expense	1	1	24	23	-
Book expense	25,000	25,000	22,900	(2,100)	26,782
New equipment	10,000	54,825	51,065	(3,760)	10,521
Crime investigation	6,000	6,000	6,000	-	6,000
State's attorney	160,900	160,900	160,877	(23)	162,114
First assistant state's attorney	211,800	211,800	215,108	3,308	216,834
Assistant state's attorneys	653,800	653,800	656,631	2,831	669,201
Paralegals	170,800	170,800	168,861	(1,939)	161,579
Paralegal secretary	157,000	157,000	160,443	3,443	157,735
Seasonal help	6,000	6,000	2,475	(3,525)	-
Legal Secretaries	146,700	146,700	139,245	(7,455)	146,955
Total state's attorney office	1,675,001	1,719,826	1,702,827	(16,999)	1,680,625
Total judiciary and legal	4,774,922	4,819,747	4,509,865	(310,082)	4,948,654

County of LaSalle, Illinois

General Fund

Statement of Expenditures (Continued)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Social services:					
School service:					
Maintenance and repair of equip	500	500	247	(253)	319
Mileage	4,500	4,500	3,789	(731)	3,889
Education	1,200	1,200	1,154	(46)	849
Office supplies and expense	1,080	1,080	1,038	(42)	1,129
Nursing supplies	300	300	294	(6)	294
Eyeglass expenses	6,087	6,087	370	(5,717)	70
New equipment	1	1	247	246	4,047
Director	41,300	41,300	41,358	58	39,292
Staff nurse	37,400	37,400	37,438	38	35,549
Clerk/typist	33,800	33,800	22,891	(11,109)	38,522
Total school service	126,168	126,168	108,602	(17,566)	123,960
Superintendent of schools					
Mileage	7,000	7,000	2,561	(4,439)	4,292
Education	750	750	-	(750)	320
Professional services	750	750	-	(750)	-
Printing	500	500	-	(500)	-
Office supplies	1,000	1,000	-	(1,000)	810
Bookkeeper	35,800	35,800	37,183	1,383	36,059
New equipment	2,000	2,000	8,330	6,330	5,888
Traut officer	71,500	71,500	71,692	192	71,056
Legal stenographers	73,700	73,700	70,969	(2,731)	77,967
Total superintendent of schools	193,000	193,000	190,735	(2,265)	196,392
Total social services	319,168	319,168	299,337	(19,831)	320,352
Culture & Recreation:					
County parks:					
Mileage	500	500	-	(500)	702
Maint and repairs of machinery	10,000	10,000	9,927	(73)	7,183
Maint and repairs of building	15,000	15,000	1,364	(13,636)	13,696
General maintenance and repairs	12,185	12,185	31,207	19,022	5,238
Utilities	13,500	13,500	11,934	(1,566)	12,278
Maintenance contracts	1,000	1,000	-	(1,000)	-
Education	500	500	-	(500)	-
Professional services	8,000	8,000	-	(8,000)	-
Oil, gas, tires	11,228	11,228	11,237	9	6,855
Clothing allowance	500	500	358	(142)	-
General supplies	4,000	4,000	3,149	(851)	3,270
New equipment	24,630	24,630	25,278	648	4,684
Improvement of site	10,000	10,000	8,363	(1,637)	9,965
Miscellaneous	1	1	-	(1)	37
Custodian	-	-	-	-	11,803
Park manager	40,000	40,000	40,452	452	65,586
Asst Park manager	33,500	33,500	33,918	418	22,724
Seasonal help	8,500	8,500	8,500	-	7,990
Total culture & recreation	193,044	193,044	185,687	(7,357)	172,011
Total general fund expenditures	\$ 28,568,408	\$ 28,568,408	\$ 25,368,510	\$ (3,199,898)	\$ 26,114,342

County of LaSalle, Illinois

Illinois Municipal Retirement Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 3,100,000	\$ 3,100,000	\$ 3,090,969	\$ (9,031)	\$ 3,327,216
Personal property replacement	141,000	141,000	151,921	10,921	137,785
Interest	20,000	20,000	15,859	(4,141)	22,712
Miscellaneous	5,000	5,000	9,059	4,059	3,912
Total revenues	3,266,000	3,266,000	3,267,808	1,808	3,491,625
Expenditures:					
General county employees	2,948,200	2,948,200	2,795,565	(152,635)	3,043,987
Recorder's equipment	450	450	-	(450)	-
Insurance	7,600	7,600	9,418	1,818	7,545
GIS fund	15,500	15,500	15,285	(215)	25,449
Tax sale automation	2,600	2,600	2,803	203	2,659
Tax objection refund	1	1	-	(1)	299,482
E911	7,400	7,400	7,480	80	7,337
SOA Drug fund	26,400	26,400	16,799	(9,601)	35,709
SOA Crime victim	10,400	10,400	8,684	(1,716)	10,037
Court security	47,200	47,200	50,009	2,809	76,854
Law Library	550	550	524	(26)	529
Detention home employees	112,200	112,200	113,675	1,475	142,345
State's atty drug fund	29,500	29,500	-	(29,500)	10,000
Child support	2,400	2,400	2,412	12	2,390
Circuit Clerk Doc Storage	4,200	4,200	3,569	(631)	4,178
Court automation	7,500	7,500	7,442	(58)	7,505
Minor in possession	3,800	3,800	5,160	1,360	3,838
County highway employees	267,700	267,700	262,835	(4,865)	335,723
Nursing home employees	343,900	343,900	349,597	5,697	451,887
County health employees	160,200	160,200	161,489	1,289	179,330
Environmental services	22,900	22,900	20,314	(2,586)	32,333
Vac	14,000	14,000	14,815	815	13,955
Mental health employees	4,900	4,900	4,968	68	4,867
Animal control	9,400	9,400	9,778	378	9,350
Total expenditures	4,048,901	4,048,901	3,862,621	(186,280)	4,707,289
Excess (deficiency) of revenues over expenditures	(782,901)	(782,901)	(594,813)	188,088	(1,215,664)
Fund balance, beginning of year			3,032,363		4,248,027
Fund balance, end of year			\$ 2,437,550		\$ 3,032,363

County of LaSalle, Illinois

Insurance Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 2,900,000	\$ 2,900,000	\$ 2,891,524	\$ (8,476)	\$ 2,401,053
Interest	1,000	1,000	10,457	9,457	14,637
Miscellaneous	1,000	1,000	3,814	2,814	1,751
Total operating revenue	2,902,000	2,902,000	2,905,795	3,795	2,417,441
Expenditures:					
Education	1,500	1,500	629	(871)	-
Mileage	500	500	118	(382)	186
Safety training	10,000	10,000	10,685	685	5,825
Safety membership	1,200	1,200	1,069	(131)	1,069
Safety incentive program	4,000	4,000	1,957	(2,043)	1,910
Safety supplies	5,000	5,000	573	(4,427)	-
Bonds	7,000	7,000	5,623	(1,377)	3,365
Dues and subscriptions	200	200	-	(200)	69
Professional appraisal service	12,000	12,000	6,460	(5,540)	9,690
Professional services hired	30,000	30,000	12,013	(17,987)	12,245
Library	6,000	6,000	270	(5,730)	-
Workers' compensation	3,000	3,000	10,891	7,891	928
Unemployment insurance	110,000	110,000	101,145	(8,855)	90,266
Claims-general	-	-	22,497	22,497	-
Tax objection refund	1	1	500,000	499,999	-
General & professional liability ins.	18,000	18,000	12,263	(5,737)	12,669
Attorney	20,000	20,000	20,001	1	6,321
Benefits coordinator	50,900	50,900	55,693	4,793	52,277
Overtime	4,000	4,000	862	(3,138)	1,731
Miscellaneous	-	-	-	-	1,796
Total expenditures	283,301	283,301	762,749	479,448	200,347
Excess (deficiency) of revenues over expenditures	2,618,699	2,618,699	2,143,046	(475,653)	2,217,094
Other sources and (uses):					
Transfers to other funds	(1,370,501)	(1,370,501)	(1,370,501)	-	(1,355,568)
County contribution to Self-Insurance Trust	(1,537,728)	(1,537,728)	(1,459,774)	77,954	(1,451,139)
Total other sources and (uses)	(2,908,229)	(2,908,229)	(2,830,275)	77,954	(2,806,707)

County of LaSalle, Illinois

Insurance Fund

Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Net change in fund balance	\$ (289,530)	\$ (289,530)	(687,229)	\$ (397,699)	(589,613)
Fund balance, beginning of year			1,632,700		2,222,313
Fund balance, end of year			\$ 945,471		\$ 1,632,700

County of LaSalle, Illinois

Schedule of Funding Progress

November 30, 2013

With Comparative Totals for November 30, 2012

Illinois Municipal Retirement Fund - Regular

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded AAL(UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2012	\$ 33,776,227	\$ 45,119,622	\$ 11,343,395	74.86%	\$ 16,049,107	70.68%
12/31/2011	\$ 30,867,380	\$ 43,055,501	\$ 12,188,121	71.69%	\$ 15,947,422	76.43%
12/31/2010	\$ 32,552,167	\$ 43,707,566	\$ 11,155,399	74.48%	\$ 15,677,169	71.16%

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$35,125,675. On a market basis, the funded ratio would be 77.85%.

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded AAL(UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2012	\$ 11,888,135	\$ 18,721,647	\$ 6,833,512	63.50%	\$ 5,873,902	116.34%
12/31/2011	\$ 10,920,143	\$ 17,803,380	\$ 6,883,237	61.34%	\$ 5,763,413	119.43%
12/31/2010	\$ 10,183,306	\$ 15,710,534	\$ 5,527,228	64.82%	\$ 5,198,211	106.33%

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$12,383,525. On a market basis, the funded ratio would be 66.15%.

Illinois Municipal Retirement Fund - Elected County Officer

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded AAL(UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2012	\$ 2,059,003	\$ 4,203,072	\$ 2,144,069	48.99%	\$ 733,459	292.32%
12/31/2011	\$ 747,745	\$ 3,885,111	\$ 3,137,366	19.25%	\$ 721,026	435.13%
12/31/2010	\$ 70,864	\$ 3,302,635	\$ 3,231,771	2.15%	\$ 742,803	435.08%

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$2,174,629. On a market basis, the funded ratio would be 51.74%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with LaSalle County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

County of LaSalle, Illinois

Schedule of Funding Progress

November 30, 2013

With Comparative Totals for November 30, 2012

Retiree Health Insurance

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded AAL(UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
11/30/2012	\$ -	\$ 50,511,536	\$ 50,511,536	0.00%	\$ 22,166,508	227.87%
11/30/2011	\$ -	\$ 47,166,000	\$ 47,166,000	0.00%	\$ 21,424,272	220.15%
11/30/2010	\$ -	\$ 47,194,184	\$ 47,194,184	0.00%	\$ 20,762,803	227.30%

Schedule of Employer Contributions

Fiscal Year Ended	Annual Required Contribution	Percentage Contributed
11/30/2012	\$ 4,891,847	34.50%
11/30/2011	\$ 4,216,756	42.10%
11/30/2010	\$ 3,503,889	49.50%

County of LaSalle, Illinois

Notes to Required Supplementary Information

Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

- At the first meeting in November, the County Finance Committee submits to the County Board a proposed operating budget for the fiscal year commencing December 1. The operating budget includes proposed disbursements and the means of financing them.
- Public hearings are conducted to obtain taxpayer comments on the proposal budget, prior to adoption.
- Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds.
- Appropriations lapse at the end of each fiscal year in accordance with Illinois Revised Statutes.
- The Finance Committee of the County Board is authorized to transfer budgeted amounts between departments within any fund; however, any revisions which change the total budgeted expenditures of any fund must be made by the County Board using the same procedures required of its original adoption.

OTHER SUPPLEMENTARY INFORMATION

County of LaSalle, Illinois

General Fund Balance Sheet

November 30, 2013

With Comparative Totals for November 30, 2012

	2013	2012
ASSETS		
Cash in bank	\$ 6,908,088	\$ 2,151,399
Investments	7,835,687	13,205,114
Accounts receivable	2,253,375	2,184,072
Due from other funds	61,200	27,393
Accrued interest	40,205	26,761
Inventories	32,370	68,504
Prepays	-	-
Property taxes receivable	6,199,483	6,336,277
Total assets	\$ 23,330,408	\$ 23,999,520
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 434,077	\$ 465,608
Accrued payroll	582,357	430,866
Due to other funds	-	311,775
Deferred revenue	6,284,130	6,633,061
Total liabilities	7,300,564	7,841,310
Fund Balance:		
Reserved for inventories	32,370	68,504
Unreserved	15,997,474	16,089,706
Total fund balance	16,029,844	16,158,210
Total liabilities and fund balance	\$ 23,330,408	\$ 23,999,520

County of LaSalle, Illinois

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Original	Final	Actual	Over (Under) Final Budget	Actual
Revenues:					
Taxes	\$ 6,192,000	\$ 6,192,000	\$ 6,100,005	\$ (91,995)	\$ 6,347,845
Intergovernmental	8,783,852	8,783,852	11,127,773	2,343,921	10,576,245
Fines and fees	4,317,374	4,317,374	4,737,416	420,042	5,089,689
Interest	565,500	565,500	516,137	(49,363)	835,043
Other	45,001	45,001	52,800	7,799	95,246
Total revenues	19,903,727	19,903,727	22,534,131	2,630,404	22,944,068
Expenditures:					
General government	13,912,878	13,868,053	10,918,590	(2,949,463)	11,159,350
Public safety	4,173,636	4,173,636	4,045,402	(128,234)	3,958,425
Corrections	5,194,760	5,194,760	5,409,829	215,069	5,555,550
Judiciary and legal	4,774,922	4,819,747	4,509,665	(310,082)	4,948,654
Social services	319,168	319,168	299,337	(19,831)	320,352
Culture and recreation	193,044	193,044	185,687	(7,357)	172,011
Total expenditures	28,568,408	28,568,408	25,368,510	(3,199,898)	26,114,342
Excess of revenues over (under) expenditures	(8,664,681)	(8,664,681)	(2,834,379)	5,830,302	(3,170,274)
Other financing sources (uses) -					
Transfer from other funds	2,722,869	2,722,869	2,721,716	(1,153)	2,548,749
Transfer from other funds	(14,292)	(14,292)	(15,703)	(1,411)	(19,147)
Total other financing sources (uses)	2,708,577	2,708,577	2,706,013	(2,564)	2,529,602
Net change in fund balance	\$ (5,956,104)	\$ (5,956,104)	(128,366)	\$ 5,827,738	(640,672)
Fund balance, beginning of year			16,158,210		16,798,882
Fund balance, end of year			\$ 16,029,844		\$ 16,158,210

County of LaSalle, Illinois

General Fund

Schedule of Fee Office Revenues

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Inheritance tax collection fees -					
Fines and fees	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 122,868
Treasurer fees					
Fines and fees	\$ 70,000	\$ 70,000	\$ 74,191	\$ 4,191	\$ 74,795
State's attorney fees					
Fines and fees	\$ 75,000	\$ 75,000	\$ 81,617	\$ 6,617	\$ 84,386
Assessment office fees:					
Miscellaneous fees	\$ 3,500	\$ 3,500	\$ 16,036	\$ 12,536	\$ 22,067
Amusement licenses	15,000	15,000	5,812	(9,188)	15,230
Dial-in-service	1	1	2,400	2,399	-0-
	\$ 18,501	\$ 18,501	\$ 24,248	\$ 5,747	\$ 37,297
Associate court fees:					
Fines and forfeitures	\$ 275,000	\$ 275,000	\$ 273,799	\$ (1,201)	\$ 287,244
Other misdemeanor and felony fines	740,000	740,000	723,786	(16,214)	789,871
	\$ 1,015,000	\$ 1,015,000	\$ 997,585	\$ (17,415)	\$ 1,077,115
County clerk fees:					
Marriage licenses	\$ 11,000	\$ 11,000	\$ 18,450	\$ 7,450	\$ 18,410
Redemption fees	10,000	10,000	20,241	10,241	12,134
Mapping fees	50	50	97	47	94
Other fees	130,000	130,000	107,498	(22,502)	118,199
	\$ 151,050	\$ 151,050	\$ 146,286	\$ (4,764)	\$ 148,837
Circuit clerk fees:					
Filing fees	\$ 900,000	\$ 900,000	\$ 927,690	\$ 27,690	\$ 1,007,669
Court security fees	200,000	200,000	201,597	1,597	216,892
	\$ 1,100,000	\$ 1,100,000	\$ 1,129,287	\$ 29,287	\$ 1,224,561

County of LaSalle, Illinois

General Fund

Schedule of Fee Office Revenues

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Recorder fees:					
Recording fees	\$ 800,000	\$ 800,000	\$ 839,067	\$ 39,067	\$ 920,009
Recorder - rental house fee	14,000	14,000	13,032	(968)	12,854
Revenue stamps	500,000	500,000	619,331	119,331	427,600
	\$ 1,314,000	\$ 1,314,000	\$ 1,471,430	\$ 157,430	\$ 1,360,463
Sheriff fees:					
Process fees	\$ 275,000	\$ 275,000	\$ 359,027	\$ 84,027	\$ 314,842
Sheriff prob trans fee	1,000	1,000	2,155	1,155	3,886
Other fees	25,000	25,000	56,947	31,947	40,619
Medical service fees	5,000	5,000	8,049	3,049	6,102
Prisoner boarding	35,000	35,000	33,789	(1,211)	38,058
	\$ 341,000	\$ 341,000	\$ 459,967	\$ 118,967	\$ 403,507
County fees:					
Passport fees	\$ 15,000	\$ 15,000	\$ 11,725	\$ (3,275)	\$ 12,250
Park trail tag fees	-	-	-	-	190
Zoning fees	30,000	30,000	24,671	(5,329)	53,629
Liquor Licenses	28,000	28,000	27,621	(379)	28,777
	\$ 73,000	\$ 73,000	\$ 64,017	\$ (8,983)	\$ 94,846

County of LaSalle, Illinois

Illinois Municipal Retirement Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	1,439,770
Investments		1,663,464
Accounts receivable		7,781
Accrued interest		7,763
Property taxes receivable		3,461,270
Total assets		\$ 6,580,048

LIABILITIES AND FUND BALANCES

Liabilities:		
Accounts payable	\$	794,498
Deferred revenue		3,348,000
Total liabilities		4,142,498
Fund balance:		
Restricted		2,437,550
Total liabilities and fund balance		\$ 6,580,048

County of LaSalle, Illinois

Insurance Fund

Balance Sheet

November 30, 2013

ASSETS

Cash	\$	-
Investments		834,687
Accrued interest		5,412
Prepaid expenditures		2,525
Property taxes receivable (net of allowance for uncollectible)		3,360,983
Total assets		\$ 4,203,607

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	750
Accrued payroll		2,365
Deferred revenue		3,255,021
Total liabilities		3,258,136
Fund Balance:		
Reserved for tort levy		945,471
Total liabilities and fund balance		\$ 4,203,607

County of LaSalle, Illinois

Non-Major Special Revenue Funds

Combining Balance Sheet

November 30, 2013

With Comparative Totals for November 30, 2012

	Governmental Group	Tax Supported Group	Highway & Streets Group
Assets:			
Cash	\$ 1,115,669	\$ 5,550,698	\$ 2,375,979
Investments	1,198,461	10,422,099	2,938,948
Accounts Receivable	126,044	1,213,753	136,237
Prepays	200	550	-
Inventory	-	30,901	-
Accrued interest	6,384	35,013	15,861
Property taxes receivable (net of allowance for uncollectible)	-	4,474,549	4,959,585
Total assets	\$ 2,446,758	\$ 21,727,563	\$ 10,426,610
Liabilities and other credits:			
Accounts payable	\$ 99,937	\$ 304,561	\$ 182,421
Accrued payroll	14,669	51,483	95,967
Due to other funds	61,200	-	-
Deferred revenue	-	4,787,396	4,780,884
Total liabilities and other credits	175,806	5,143,440	5,059,272
Fund balance:			
Nonspendable	200	31,451	-
Restricted	1,983,408	16,552,672	5,367,338
Committed	305,804	-	-
Unassigned	(18,460)	-	-
Total fund balance	2,270,952	16,584,123	5,367,338
Total liabilities, other credits and fund balance	\$ 2,446,758	\$ 21,727,563	\$ 10,426,610

Judiciary Court Related Group	Debt Service	Capital Projects	Totals	
			2013	2012
\$ 1,450,834	\$ -	\$ 306,226	\$ 10,799,406	\$ 4,503,960
1,438,932	-	310,384	16,308,824	22,884,705
71,966	-	359,333	1,907,333	1,418,632
-	-	-	750	750
-	-	-	30,901	80,518
8,097	-	1,371	66,726	40,302
-	-	-	9,434,134	9,698,924
\$ 2,969,829	\$ -	\$ 977,314	\$ 38,548,074	\$ 38,627,791
\$ 54,893	\$ -	\$ -	\$ 641,812	\$ 464,103
12,374	-	-	174,493	143,217
-	-	-	61,200	27,393
-	-	-	9,568,280	9,685,109
67,267	-	-	10,445,785	10,319,822
-	-	-	31,651	81,068
2,902,562	-	-	26,805,980	27,006,647
-	-	977,314	1,283,118	1,230,220
-	-	-	(18,460)	(9,966)
2,902,562	-	977,314	28,102,289	28,307,969
\$ 2,969,829	\$ -	\$ 977,314	\$ 38,548,074	\$ 38,627,791

County of LaSalle, Illinois

Non-Major Special Revenue Funds

General Government Group

Combining Balance Sheet

November 30, 2013

With Comparative Totals for November 30, 2012

	Tourism Promotion	Recorder's Equipment	County Clerk Records	Crime Victim Witness
Assets:				
Cash	\$ 26,648	\$ 157,618	\$ 60,721	\$ -
Investments	55,772	203,690	70,321	7,846
Accounts Receivable	20,827	2,174	71	-
Prepays	-	-	-	-
Accrued interest	254	952	419	-
Total assets	\$ 103,501	\$ 364,434	\$ 131,532	\$ 7,846
Liabilities:				
Accounts payable	\$ 2,842	\$ 17,207	\$ 3,853	\$ -
Accrued payroll	-	-	-	1,658
Due to other funds	-	-	-	5,733
Deferred revenue	-	-	-	-
Total liabilities	2,842	17,207	3,853	7,391
Fund balance (deficit)				
Nonspendable	-	-	-	-
Restricted	100,659	347,227	127,679	455
Committed	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	100,659	347,227	127,679	455
Total liabilities, other credits and fund balance	\$ 103,501	\$ 364,434	\$ 131,532	\$ 7,846

State's Attorney Records Automation	E-911	Sheriff's Drug Enforcement	Coroner Fee Fund	Tax Sale Automation	Environmental Service and Land Use
\$ 5,794	\$ -	\$ 40,908	\$ 1,148	\$ 96,816	\$ 98,223
7,275	-	36,373	2,425	96,995	181,866
763	-	112	-	-	47,994
-	-	-	-	-	200
25	-	228	-	546	939
<u>\$ 13,857</u>	<u>\$ -</u>	<u>\$ 77,621</u>	<u>\$ 3,573</u>	<u>\$ 194,357</u>	<u>\$ 329,222</u>
\$ -	\$ -	\$ -	\$ 1,971	\$ 8,878	\$ 18,654
-	1,158	59	258	769	4,564
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>1,158</u>	<u>59</u>	<u>2,229</u>	<u>9,647</u>	<u>23,218</u>
-	-	-	-	-	200
13,857	-	77,562	1,344	184,710	-
-	-	-	-	-	305,804
-	(1,158)	-	-	-	-
<u>13,857</u>	<u>(1,158)</u>	<u>77,562</u>	<u>1,344</u>	<u>184,710</u>	<u>306,004</u>
<u>\$ 13,857</u>	<u>\$ -</u>	<u>\$ 77,621</u>	<u>\$ 3,573</u>	<u>\$ 194,357</u>	<u>\$ 329,222</u>

County of LaSalle, Illinois

Non-Major Special Revenue Funds

General Government Group

November 30, 2013

With Comparative Totals for November 30, 2012

	GIS Fund	Animal Control Fund	Intact Pet Fees Fund	Coroner Grant Fund	County Clerk Automation Fund
Assets:					
Cash	\$ 368,163	\$ 74,838	\$ 7,338	\$ 382	\$ 2,323
Investments	426,778	87,296	4,850	-	4,850
Accounts Receivable	2,355	11,888	-	-	4
Prepays	-	-	-	-	-
Accrued interest	2,399	508	13	13	25
Total assets	\$ 799,695	\$ 174,530	\$ 12,201	\$ 395	\$ 7,202
Liabilities:					
Accounts payable	\$ 30,773	\$ 8,223	\$ 7,536	\$ -	\$ -
Accrued payroll	3,644	1,509	-	-	-
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	34,417	9,732	7,536	-	-
Fund balance (deficit)					
Nonspendable	-	-	-	-	-
Restricted	765,278	164,798	4,665	395	7,202
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	765,278	164,798	4,665	395	7,202
Total liabilities and fund balance	\$ 799,695	\$ 174,530	\$ 12,201	\$ 395	\$ 7,202

HAVA Grant Fund	Grant Fund	Sheriff Vehicle Fund	Jail Commissary Fund	Totals	
				2013	2012
\$ 84	\$ -	\$ 13,014	\$ 161,651	\$ 1,115,669	\$ 482,482
-	-	12,124	-	1,198,461	1,603,682
-	39,215	641	-	126,044	81,949
-	-	-	-	200	200
-	-	63	-	6,384	4,291
\$ 84	\$ 39,215	\$ 25,842	\$ 161,651	\$ 2,446,758	\$ 2,172,604
\$ -	\$ -	\$ -	\$ -	\$ 99,937	\$ 98,506
-	1,050	-	-	14,669	10,363
-	55,467	-	-	61,200	27,140
-	-	-	-	-	-
-	56,517	-	-	175,806	136,009
-	-	-	-	200	200
84	-	25,842	161,651	1,983,408	1,793,455
-	-	-	-	305,804	252,906
-	(17,302)	-	-	(18,460)	(9,966)
84	(17,302)	25,842	161,651	2,270,952	2,036,595
\$ 84	\$ 39,215	\$ 25,842	\$ 161,651	\$ 2,446,758	\$ 2,172,604

County of LaSalle, Illinois

Non-Major Special Revenue Funds

Tax Supported Group

Combining Balance Sheet

November 30, 2013

With Comparative Totals for November 30, 2012

	Public Safety	Social Security Fund	County Health Department
Assets:			
Cash	\$ -	\$ 870,802	\$ 2,037,802
Investments	3,974,357	1,069,370	2,286,657
Accounts Receivable	445,210	4,068	89,490
Prepays	-	-	300
Inventory	-	-	30,901
Accrued interest	-	6,482	11,902
Property taxes receivable	-	1,636,545	948,328
Total assets	\$ 4,419,567	\$ 3,587,267	\$ 5,405,380
Liabilities:			
Accounts payable	\$ -	\$ 43,375	\$ 59,976
Accrued payroll	-	-	24,496
Due to other funds	-	-	-
Deferred revenue	-	1,600,000	915,000
Total liabilities	-	1,643,375	999,472
Fund balance			
Nonspendable	-	-	31,201
Restricted	4,419,567	1,943,892	4,374,707
Total fund balance	4,419,567	1,943,892	4,405,908
Total liabilities and fund balance	\$ 4,419,567	\$ 3,587,267	\$ 5,405,380

Detention Home	Mental Health	Veterans' Assistance Commission	Totals	
			2013	2012
\$ 706,052	\$ 1,563,392	\$ 372,650	\$ 5,550,698	\$ 2,327,800
824,457	1,842,905	424,353	10,422,099	14,127,773
670,393	4,592	-	1,213,753	999,445
250	-	-	550	550
-	-	-	30,901	80,518
4,711	9,478	2,440	35,013	21,464
371,968	1,460,734	56,974	4,474,549	4,630,384
<hr/>				
\$ 2,577,831	\$ 4,881,101	\$ 856,417	\$ 21,727,563	\$ 22,187,934
<hr/>				
\$ 4,813	\$ 196,349	\$ 48	\$ 304,561	\$ 255,508
23,869	790	2,328	51,483	42,427
-	-	-	-	253
835,996	1,384,000	52,400	4,787,396	4,733,309
<hr/>				
864,678	1,581,139	54,776	5,143,440	5,031,497
<hr/>				
250	-	-	31,451	81,068
1,712,903	3,299,962	801,641	16,552,672	17,075,369
<hr/>				
1,713,153	3,299,962	801,641	16,584,123	17,156,437
<hr/>				
\$ 2,577,831	\$ 4,881,101	\$ 856,417	\$ 21,727,563	\$ 22,187,934

County of LaSalle, Illinois

Non-Major Special Revenue Funds

Highway and Streets Group

Combining Balance Sheet

November 30, 2013

With Comparative Totals for November 30, 2012

	County Highway	County Bridge	Motor Fuel Tax	Special Tax Matching	Totals	
					2013	2012
Assets:						
Cash	\$ 752,860	\$ 310,170	\$ 769,637	\$ 543,312	\$ 2,375,979	\$ 986,816
Investments	902,053	538,322	800,209	698,364	2,938,948	4,808,875
Accounts receivable	8,805	675	126,082	675	136,237	178,518
Accrued interest	4,269	2,782	4,645	4,165	15,861	9,107
Property taxes receivable	2,479,793	1,239,896	-	1,239,896	4,959,585	5,068,540
Total assets	\$ 4,147,780	\$ 2,091,845	\$ 1,700,573	\$ 2,486,412	\$ 10,426,610	\$ 11,051,856
Liabilities:						
Accounts payable	\$ 21,883	\$ 151,761	\$ -	\$ 8,777	\$ 182,421	\$ 51,704
Accrued payroll	28,513	8,863	58,591	-	95,967	83,835
Deferred revenue	2,390,442	1,195,221	-	1,195,221	4,780,884	4,951,800
Total liabilities	2,440,838	1,355,845	58,591	1,203,998	5,059,272	5,087,339
Fund balance:						
Restricted	1,706,942	736,000	1,641,982	1,282,414	5,367,338	5,964,517
Total fund balance	1,706,942	736,000	1,641,982	1,282,414	5,367,338	5,964,517
Total liabilities and fund balance	\$ 4,147,780	\$ 2,091,845	\$ 1,700,573	\$ 2,486,412	\$ 10,426,610	\$ 11,051,856

County of LaSalle, Illinois

Non-Major Special Revenue Funds

Judicial and Court Related Group

Combining Balance Sheet

November 30, 2013

With Comparative Totals for November 30, 2012

	Circuit Clerk Document Storage	Law Library	Court Automation	Child Support Administration	Minors in Possession
Assets:					
Cash	\$ 353,415	\$ 18,449	\$ 331,330	\$ 62,272	\$ 9,279
Investments	407,379	26,674	375,856	72,746	12,124
Accounts Receivable	15,273	4,186	15,416	3,928	114
Accrued interest	2,335	152	2,221	457	-
Total assets	\$ 778,402	\$ 49,461	\$ 724,823	\$ 139,403	\$ 21,517
Liabilities:					
Accounts payable	\$ 32,993	\$ 4,105	\$ 1,689	\$ 624	\$ -
Accrued payroll	1,276	81	1,979	731	1,438
Total liabilities	34,269	4,186	3,668	1,355	1,438
Fund balance					
Restricted	744,133	45,275	721,155	138,048	20,079
Total liabilities and fund balance	\$ 778,402	\$ 49,461	\$ 724,823	\$ 139,403	\$ 21,517

State's Attorney Drug Enforcement	Probation Services	Arrestees Medical Care Fund	D.U.I. Fund	Circuit Clerk Operations and Administrative	Totals	
					2013	2012
\$ 287,391	\$ 293,386	\$ -	\$ 21,002	\$ 74,310	\$ 1,450,834	\$ 642,236
104,270	329,783	5,830	21,824	82,446	1,438,932	2,108,000
12,209	12,446	1,935	3,183	3,276	71,966	67,738
533	1,790	38	127	444	8,097	5,054
\$ 404,403	\$ 637,405	\$ 7,803	\$ 46,136	\$ 160,476	\$ 2,969,829	\$ 2,823,028
\$ -	\$ 12,115	\$ -	\$ 1,385	\$ 1,982	\$ 54,893	\$ 30,528
6,869	-	-	-	-	12,374	6,592
6,869	12,115	-	1,385	1,982	67,267	37,120
397,534	625,290	7,803	44,751	158,494	2,902,562	2,785,908
\$ 404,403	\$ 637,405	\$ 7,803	\$ 46,136	\$ 160,476	\$ 2,969,829	\$ 2,823,028

County of LaSalle, Illinois

Non-Major Governmental Funds

Combining Statements of Revenues, Expenditures, and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	General Governmental Group	Tax Supported Group	Highway & Streets Group
Revenues:			
Property taxes	\$ -	\$ 4,491,243	\$ 4,876,496
Intergovernmental revenue	451,946	6,191,334	4,457,280
Fines and fees	2,086,635	200,071	343,105
Interest	12,662	74,628	32,716
Other	71,007	48,150	17,470
Total revenues	2,622,250	11,005,426	9,727,067
Expenditures:			
General government	1,211,048	1,098,457	-
Public safety	486,453	172,046	-
Judiciary and legal	-	1,327,004	-
Public works	-	178,523	10,380,056
Social services	561,395	6,106,176	-
Debt Service			
Principal	-	-	-
Interest	-	-	-
Other	-	-	-
Capital outlay	17,585	-	-
Total expenditures	2,276,481	8,882,206	10,380,056
Excess of revenues over expenditures	345,769	2,123,220	(652,989)
Contribution to Self-Insurance Trust	-	-	-
Operating transfers in	30,636	102,235	55,810
Operating transfers out	(142,048)	(2,797,769)	-
Total other financing sources (uses)	(111,412)	(2,695,534)	55,810
Net change in fund balance	234,357	(572,314)	(597,179)
Fund balance, beginning of year	2,036,595	17,156,437	5,964,517
Fund balance, end of year	\$ 2,270,952	\$ 16,584,123	\$ 5,367,338

Judiciary and Court Related Group	Debt Service	Capital Projects	Totals	
			2013	2012
\$ -	\$ -	\$ -	\$ 9,367,739	\$ 10,334,446
100,533	-	-	11,201,093	9,402,449
1,066,488	-	-	3,696,299	3,610,802
16,672	-	2,734	139,412	131,401
4,412	-	597,642	738,681	420,350
1,188,105	-	600,376	25,143,224	23,899,448
-	-	-	2,309,505	2,729,865
-	-	-	658,499	371,426
1,002,376	-	-	2,329,380	2,350,737
-	-	-	10,558,579	7,596,003
-	-	-	6,667,571	6,076,717
-	1,355,000	-	1,355,000	1,310,000
-	103,100	-	103,100	143,552
-	1,500	-	1,500	1,125
49,075	-	5,343	72,003	375,017
1,051,451	1,459,600	5,343	24,055,137	20,954,442
136,654	(1,459,600)	595,033	1,088,087	2,945,006
-	-	-	-	-
-	1,459,600	17,769	1,666,050	2,049,638
(20,000)	-	-	(2,959,817)	(3,181,927)
(20,000)	1,459,600	17,769	(1,293,767)	(1,132,289)
116,654	-	612,802	(205,680)	1,812,717
2,785,908	-	364,512	28,307,969	26,495,252
\$ 2,902,562	\$ -	\$ 977,314	\$ 28,102,289	\$ 28,307,969

County of LaSalle, Illinois

Non-Major Special Revenue Funds

General Government Group

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	Tourism Promotion	Recorder's Equipment Fund	County Clerk Records Fund	Crime Victim Witness Fund
Revenues:				
Intergovernmental revenue	\$ 49,573	\$ -	\$ -	\$ 64,927
Fines and fees	169,445	433,466	24,104	-
Interest	522	1,848	851	-
Other	-	30,297	-	-
Total revenues	219,540	465,611	24,955	64,927
Expenditures:				
General government	175,966	348,664	34,380	-
Public safety	-	-	-	69,880
Judiciary and legal	-	-	-	-
Social services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	175,966	348,664	34,380	69,880
Excess (deficiency) of revenues over expenditures	43,574	116,947	(9,425)	(4,953)
Other financing sources (uses)				
Operating transfers in	-	-	-	15,703
Operating transfers out	(42,048)	-	-	-
Total other financing sources (uses)	(42,048)	-	-	15,703
Net change in fund balance	1,526	116,947	(9,425)	10,750
Fund balance, beginning of year	99,133	230,280	137,104	(10,295)
Fund balance, end of year	\$ 100,659	\$ 347,227	\$ 127,679	\$ 455

State's Attorney Records Automation	E-911 Fund	Sheriff's Drug Enforcement Fund	Coroner Fee Fund	Tax Sale Automation Fund	Environmental Service and Land Use Fund
\$ -	\$ 65,224	\$ -	\$ -	\$ -	\$ 89,114
10,097	-	5,742	22,800	44,496	387,748
52	-	437	76	1,099	1,781
-	-	399	-	-	17,500
10,149	65,224	6,578	22,876	45,595	496,143
-	-	-	-	22,872	-
-	65,246	17,444	39,920	-	-
-	-	-	-	-	-
-	-	-	-	-	358,178
-	-	-	-	17,585	-
-	65,246	17,444	39,920	40,457	358,178
10,149	(22)	(10,866)	(17,044)	5,138	137,965
-	-	-	-	-	14,933
-	-	-	-	-	(100,000)
-	-	-	-	-	(85,067)
10,149	(22)	(10,866)	(17,044)	5,138	52,898
3,708	(1,136)	88,428	18,388	179,572	253,106
\$ 13,857	\$ (1,158)	\$ 77,562	\$ 1,344	\$ 184,710	\$ 306,004

County of LaSalle, Illinois

Non-Major Special Revenue Funds

General Government Group

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	GIS Fund	Animal Control Fund	Intact Pet Fees Fund	Coroner Grant Fund	County Clerk Automation Fund
Revenues:					
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ 4,625	\$ -
Fines and fees	421,458	190,006	21,509	-	1,180
Interest	4,737	1,025	13	27	53
Other	22,811	-	-	-	-
Total revenues	449,006	191,031	21,522	4,652	1,233
Expenditures:					
General government	440,083	-	-	-	2,561
Public safety	-	-	-	8,540	-
Judiciary and legal	-	-	-	-	-
Social services	-	186,360	16,857	-	-
Capital Outlay	-	-	-	-	-
Total expenditures	440,083	186,360	16,857	8,540	2,561
Excess (deficiency) of revenues over expenditures	8,923	4,671	4,665	(3,888)	(1,328)
Other financing sources (uses)					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	8,923	4,671	4,665	(3,888)	(1,328)
Fund balance, beginning of year	756,355	160,127	-	4,283	8,530
Fund balance, end of year	\$ 765,278	\$ 164,798	\$ 4,665	\$ 395	\$ 7,202

HAVA Grant Fund	Grant Fund	Sheriff Vehicle Fund	Jail Commissary Fund	Totals	
				2013	2012
\$ -	\$ 178,483	\$ -	\$ -	\$ 451,946	\$ 392,508
-	-	7,207	347,377	2,086,635	1,829,702
-	-	141	-	12,662	13,639
-	-	-	-	71,007	22,743
-	178,483	7,348	347,377	2,622,250	2,258,592
-	186,522	-	-	1,211,048	1,406,980
-	-	10,000	275,423	486,453	202,203
-	-	-	-	-	-
-	-	-	-	561,395	505,094
-	-	-	-	17,585	5,936
-	186,522	10,000	275,423	2,276,481	2,120,213
-	(8,039)	(2,652)	71,954	345,769	138,379
-	-	-	-	30,636	19,147
-	-	-	-	(142,048)	(242,858)
-	-	-	-	(111,412)	(223,711)
-	(8,039)	(2,652)	71,954	234,357	(85,332)
84	(9,263)	28,494	89,697	2,036,595	2,121,927
\$ 84	\$ (17,302)	\$ 25,842	\$ 161,651	\$ 2,270,952	\$ 2,036,595

County of LaSalle, Illinois

Non-Major Special Revenue Funds

Tax Supported Group

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	Public Safety	Social Security Fund	County Health Department	Detention Home Fund
Revenues:				
Property taxes	\$ -	\$ 997,251	\$ 909,468	\$ 365,731
Intergovernmental revenue	2,628,616	79,672	2,579,004	813,656
Fines and fees	-	-	189,671	10,400
Interest	3,538	13,032	23,858	9,678
Other	-	3,481	41,306	3,363
Total revenues	2,632,154	1,093,436	3,743,307	1,202,828
Expenditures:				
General government	-	1,098,457	-	-
Public safety	145,644	26,402	-	-
Judiciary and legal	-	104,689	-	1,222,315
Public works	-	178,523	-	-
Social services	-	342,452	3,194,302	-
Capital outlay	-	-	-	-
Total expenditures	145,644	1,750,523	3,194,302	1,222,315
Excess (deficiency) of revenues over expenditures	2,486,510	(657,087)	549,005	(19,487)
Other financing sources (uses):				
Contribution to self-insurance trust	-	-	-	-
Operating transfers in	-	-	32,334	69,901
Operating transfers out	(2,742,800)	-	(50,169)	-
Total other financing sources (uses)	(2,742,800)	-	(17,835)	69,901
Net change in fund balance	(256,290)	(657,087)	531,170	50,414
Fund balance, beginning of year	4,675,857	2,600,979	3,874,738	1,662,739
Fund balance, end of year	\$ 4,419,567	\$ 1,943,892	\$ 4,405,908	\$ 1,713,153

Mental Health Fund	Veterans' Assistance Commission Fund	Totals	
		2013	2012
\$ 2,093,964	\$ 124,829	\$ 4,491,243	\$ 5,270,101
90,386	-	6,191,334	6,026,764
-	-	200,071	234,125
19,531	4,991	74,628	72,707
-	-	48,150	6,939
2,203,881	129,820	11,005,426	11,610,636
-	-	1,098,457	1,322,885
-	-	172,046	169,223
-	-	1,327,004	1,353,388
-	-	178,523	194,641
2,409,055	160,367	6,106,176	5,571,623
-	-	-	-
2,409,055	160,367	8,882,206	8,611,760
(205,174)	(30,547)	2,123,220	2,998,876
-	-	-	-
-	-	102,235	502,235
(1,800)	(3,000)	(2,797,769)	(2,909,646)
(1,800)	(3,000)	(2,695,534)	(2,407,411)
(206,974)	(33,547)	(572,314)	591,465
3,506,936	835,188	17,156,437	16,564,972
\$ 3,299,962	\$ 801,641	\$ 16,584,123	\$ 17,156,437

County of LaSalle, Illinois

Non-Major Special Revenue Funds

Highway and Streets Group

Combining Statements of Revenues, Expenditures, and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	Special Tax Matching Fund	Totals	
					2013	2012
Revenues:						
Property taxes	\$ 2,438,254	\$ 1,219,121	\$ -	\$ 1,219,121	\$ 4,876,496	\$ 5,064,345
Intergovernmental revenue	45,198	1,661,862	2,736,232	13,988	4,457,280	2,895,972
Fines and fees	308,232	34,873	-	-	343,105	367,959
Interest	8,948	6,047	9,360	8,361	32,716	27,631
Other	17,470	-	-	-	17,470	26,465
Total revenues	2,818,102	2,921,903	2,745,592	1,241,470	9,727,067	8,382,372
Expenditures -						
Public works	3,001,359	3,382,434	2,804,328	1,191,935	10,380,056	7,401,362
Excess (deficiency) of revenues over expenditures	(183,257)	(460,531)	(58,736)	49,535	(652,989)	981,010
Other financing sources (uses):						
Operating transfers in	55,810	-	-	-	55,810	55,810
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	55,810	-	-	-	55,810	55,810
Net change in fund balance	(127,447)	(460,531)	(58,736)	49,535	(597,179)	1,036,820
Fund balance, beginning of year	1,834,389	1,196,531	1,700,718	1,232,879	5,964,517	4,927,697
Fund balance, end of year	\$ 1,706,942	\$ 736,000	\$ 1,641,982	\$ 1,282,414	\$ 5,367,338	\$ 5,964,517

County of LaSalle, Illinois

Non-Major Special Revenue Funds

Judicial and Court Related Group

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	Circuit Clerk Document Storage Fund	Law Library Fund	Court Automation Fund	Child Support Administration Fund	Minors in Possession
Revenues:					
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 27,268	\$ -
Fines and fees	221,071	61,945	222,507	13,344	18,750
Interest	4,658	316	4,473	918	451
Other	-	-	-	-	-
Total revenues	225,729	62,261	226,980	41,530	19,201
Expenditures:					
Judiciary and legal	228,810	61,378	210,237	54,540	50,068
Capital outlay	3,214	-	17,548	-	-
Total expenditures	232,024	61,378	227,785	54,540	50,068
Excess (deficiency) of revenues over expenditures	(6,295)	883	(805)	(13,010)	(30,867)
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	(6,295)	883	(805)	(13,010)	(30,867)
Fund balance, beginning of year	750,428	44,392	721,960	151,058	50,946
Fund balance, end of year	\$ 744,133	\$ 45,275	\$ 721,155	\$ 138,048	\$ 20,079

State's Attorney Drug Enforcement Fund	Probation Services Fund	Arrestees Medical Care Fund	D.U.I. Fund	Circuit Clerk Operations and Administrative	Totals	
					2013	2012
\$ 73,265	\$ -	\$ -	\$ -	\$ -	\$ 100,533	\$ 52,242
204,267	221,005	25,995	28,878	48,726	1,066,488	1,179,016
1,051	3,573	79	264	889	16,672	16,470
-	4,412	-	-	-	4,412	3,615
278,583	228,990	26,074	29,142	49,615	1,188,105	1,251,343
231,048	117,580	-	30,702	18,013	1,002,376	997,349
-	28,313	-	-	-	49,075	109,809
231,048	145,893	-	30,702	18,013	1,051,451	1,107,158
47,535	83,097	26,074	(1,560)	31,602	136,654	144,185
-	-	-	-	-	-	-
-	-	(20,000)	-	-	(20,000)	(29,423)
-	-	(20,000)	-	-	(20,000)	(29,423)
47,535	83,097	6,074	(1,560)	31,602	116,654	114,762
349,999	542,193	1,729	46,311	126,892	2,785,908	2,671,146
\$ 397,534	\$ 625,290	\$ 7,803	\$ 44,751	\$ 158,494	\$ 2,902,562	\$ 2,785,908

County of LaSalle, Illinois

Tourism and Promotion Fund Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$ 26,648
Investments	55,772
Accounts receivable	20,827
Accrued interest	254
<hr/>	
Total assets	\$ 103,501

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 2,842
Due to other funds	-0-
<hr/>	
Total liabilities	2,842
Fund balance - Restricted	100,659
<hr/>	
Total liabilities and fund balance	\$ 103,501

County of LaSalle, Illinois

Tourism and Promotion Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Tourism fees	\$ 160,000	\$ 160,000	\$ 158,211	\$ (1,789)	\$ 172,293
Visitor guide ad revenue	10,000	10,000	11,234	1,234	10,947
Interest	1	1	522	521	521
Grants	49,000	49,000	49,573	573	31,899
Miscellaneous income	1	1	-	(1)	12
Total revenues	219,002	219,002	219,540	538	215,672
Expenditures:					
Seminars & workshops	-	-	-	-	270
Education	500	500	-	(500)	-
Miscellaneous	1	1	1,064	1,063	1,153
Grant expense	49,000	49,000	45,802	(3,198)	33,955
Tourism distribution	121,501	121,501	120,211	(1,290)	109,550
Visitor guide distribution	10,000	10,000	8,889	(1,111)	10,550
Total expenditures	181,002	181,002	175,966	(5,036)	155,478
Excess (deficiency) of revenues over expenditures	38,000	38,000	43,574	5,574	60,194
Other financing sources (uses) - Transfers to other funds	(38,000)	(38,000)	(42,048)	(4,048)	(42,858)
Net change in fund balance	\$ -	\$ -	1,526	\$ 1,526	17,336
Fund balance, beginning of year			99,133		81,797
Fund balance, end of year			\$ 100,659		\$ 99,133

County of LaSalle, Illinois

Recorder's Equipment Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$ 157,618
Investments	203,690
Accrued interest	952
Other receivable	2,174
<hr/>	
Total assets	\$ 364,434

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 17,207
Accrued payroll	-
<hr/>	
Total liabilities	17,207
Fund balance:	
Restricted fund balance	347,227
<hr/>	
Total liabilities and fund balance	\$ 364,434

County of LaSalle, Illinois

Recorder's Equipment Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Recorder equipment fees	\$ 200,000	\$ 200,000	\$ 157,530	\$ (42,470)	\$ 181,520
G.I.S. fees	30,000	30,000	28,337	(1,663)	28,224
Rental house support fee	250,000	250,000	247,599	(2,401)	244,369
Interest	1,500	1,500	1,848	348	1,720
Miscellaneous	-	-	30,297	30,297	1,790
Total revenues	481,500	481,500	465,611	(15,889)	457,623
Expenditures:					
Maintenance of equipment	80,000	80,000	61,864	(18,136)	72,913
Mileage	1,500	1,500	1,719	219	2,333
Education	2,500	2,500	3,410	910	2,695
Rent	18,000	18,000	12,200	(5,800)	11,335
Supplies	10,000	10,000	3,275	(6,725)	6,420
G.I.S. supplies	10,000	10,000	-	(10,000)	-
Seasonal help	6,000	6,000	-	(6,000)	710
Offsite storage	24,000	24,000	14,089	(9,911)	24,000
State share rent house fee	250,000	250,000	234,567	(15,433)	231,823
Miscellaneous	-	-	150	150	811
New equipment	150,000	150,000	17,390	(132,610)	102,813
Total expenditures	552,000	552,000	348,664	(203,336)	455,853
Excess (deficiency) of revenues over expenditures	\$ (70,500)	\$ (70,500)	116,947	\$ 187,447	1,770
Fund balance, beginning of year			230,280		228,510
Fund balance, end of year			\$ 347,227		\$ 230,280

County of LaSalle, Illinois

County Clerk Records Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$ 60,721
Investments	70,321
Accounts receivable	71
Accrued interest	419
<hr/>	
Total assets	\$ 131,532
<hr/>	

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 3,853
Fund balance	
Restricted fund balance	127,679
<hr/>	
Total liabilities and fund balance	\$ 131,532
<hr/>	

County of LaSalle, Illinois

County Clerk Records Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees:					
County clerk records fees	\$ 15,000	\$ 15,000	\$ 17,236	\$ 2,236	\$ 18,860
Death certificate fees	3,000	3,000	3,068	68	2,861
Marriage license fees	2,500	2,500	3,765	1,265	3,762
Civil union fees	150	150	35	(115)	65
Interest	100	100	851	751	850
Miscellaneous	-	-	-	-	(8)
Total revenues	20,750	20,750	24,955	4,205	26,390
Expenditures:					
New equipment	25,500	25,500	21,936	(3,564)	-
Maintenance and repair of equipment	1,500	1,500	568	(932)	219
Office expense	10,000	10,000	2,917	(7,083)	2,366
Book restoration	5,000	5,000	2,166	(2,834)	7,871
Marriage license fee reimbursement	2,500	2,500	3,690	1,190	3,760
Civil union fees	150	150	35	(115)	65
State death certificate reimbursement	3,000	3,000	3,068	68	2,856
Total expenditures	47,650	47,650	34,380	(13,270)	17,137
Excess (deficiency) of revenues over expenditures	\$ (26,900)	\$ (26,900)	(9,425)	\$ 17,475	9,253
Fund balance, beginning of year			137,104		127,851
Fund balance, end of year			\$ 127,679		\$ 137,104

County of LaSalle, Illinois

Crime Victim Witness Coordinator Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	-
Accounts receivable		7,846
		<hr/>
Total assets	\$	7,846
		<hr/>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accrued payroll	\$	1,658
Due to other funds		5,733
Deferred revenue		-
		<hr/>
Total liabilities		7,391
Fund balance		
Unreserved fund balance		455
		<hr/>
Total liabilities and fund balance	\$	7,846
		<hr/>

County of LaSalle, Illinois

Crime Victim Witness Coordinator Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Salary - crime victim witness	\$ 20,970	\$ 20,970	\$ 22,560	\$ 1,590	\$ 23,277
Salary - crime victim witness assistant	35,338	35,338	42,367	7,029	33,105
Total revenues	56,308	56,308	64,927	8,619	56,382
Expenditures:					
Crime victim witness coord.	37,400	37,400	37,431	31	37,648
Crime victim witness assistant	33,200	33,200	32,449	(751)	31,274
Temporary help	-	-	-	-	2,933
Total expenditures	70,600	70,600	69,880	(720)	71,855
Excess (deficiency) of revenues over expenditures	(14,292)	(14,292)	(4,953)	9,339	(15,473)
Other financing sources (uses) -					
Operating transfers in	14,292	14,292	15,703	1,411	19,147
Total other financing sources (uses)	14,292	14,292	15,703	1,411	19,147
Net change in fund balance	\$ -	\$ -	10,750	\$ 10,750	3,674
Fund balance, beginning of year			(10,295)		(13,969)
Fund balance, end of year			\$ 455		\$ (10,295)

County of LaSalle, Illinois

States Attorney Records Automation Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	5,794
Investments		7,275
Accounts receivable		763
Accrued interest		25
<hr/>		
Total assets	\$	13,857

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	-
Accrued payroll		-
<hr/>		
Total liabilities		-
Fund balance		13,857
<hr/>		
Total liabilities and fund balance	\$	13,857

County of LaSalle, Illinois

States Attorney Records Automation Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines & Fees	\$ 3,600	\$ 3,600	\$ 10,097	\$ 6,497	\$ 3,708
Interest	-	-	52	52	-
Total revenues	3,600	3,600	10,149	6,549	3,708
Expenditures:					
Misc. equipment	3,600	3,600	-	(3,600)	-
Total expenditures	3,600	3,600	-	(3,600)	-
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	10,149	<u>\$ 10,149</u>	3,708
Fund balance, beginning of year			3,708		-
Fund balance, end of year			\$ 13,857		\$ 3,708

County of LaSalle, Illinois

E-911

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	-
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LIABILITIES AND FUND BALANCE

Liabilities:

Accrued payroll	\$	1,158
Due to other funds		-

Total liabilities		1,158
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Fund balance:

Unreserved fund balance		(1,158)
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Total liabilities and fund balance	\$	-
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County of LaSalle, Illinois

E-911

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Reimbursements	\$ 64,300	\$ 64,300	\$ 65,224	\$ 924	\$ 65,289
Total revenues	64,300	64,300	65,224	924	65,289
Expenditures:					
Health insurance	5,200	5,200	5,292	92	4,812
Director of service E-911	59,100	59,100	59,954	854	58,801
Total expenditures	64,300	64,300	65,246	946	63,613
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	(22)	\$ (22)	1,676
Fund balance, beginning of year			(1,136)		(2,812)
Fund balance, end of year			\$ (1,158)		\$ (1,136)

County of LaSalle, Illinois

Sheriff's Drug Enforcement Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	40,908
Investments		36,373
Accounts receivable		112
Accrued interest		228
<hr/>		
Total assets	\$	77,621

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	-
Accrued payroll		59
<hr/>		
Total liabilities		59
Fund balance - Restricted		77,562
<hr/>		
Total liabilities and fund balance	\$	77,621

County of LaSalle, Illinois

Sheriff's Drug Enforcement Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
State drug enforcement revenue	\$ 20,530	\$ 20,530	\$ 5,742	\$ (14,788)	\$ 10,632
Federal drug enforcement revenue	500	500	-	(500)	-
Interest	73	73	437	364	620
Miscellaneous income	1	1	399	398	217
Total revenues	21,104	21,104	6,578	(14,526)	11,469
Expenditures:					
Vehicle expense	6,000	6,000	6,691	691	4,857
Investigation expenses	1	1	1,520	1,519	-
State drug enforcement	10,000	10,000	6,166	(3,834)	28,229
Federal drug enforcement	1,000	1,000	-	(1,000)	-
K-9 expense	1	1	-	(1)	-
New equipment	1,000	1,000	-	(1,000)	-
Vehicle insurance	1	1	-	(1)	-
Admin assistant	3,100	3,100	3,067	(33)	3,091
Miscellaneous expense	1	1	-	(1)	-
Total expenditures	21,104	21,104	17,444	(3,660)	36,177
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	(10,866)	\$ (10,866)	(24,708)
Fund balance, beginning of year			88,428		113,136
Fund balance, end of year			\$ 77,562		\$ 88,428

County of LaSalle, Illinois

Coroner Fee Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	1,148
Investments		2,425
Accrued interest		-
<hr/>		
Total assets	\$	3,573

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	1,971
Accrued payroll		258
<hr/>		
Total liabilities		2,229
Fund balance - Restricted		1,344
<hr/>		
Total liabilities and fund balance	\$	3,573

County of LaSalle, Illinois

Coroner Fee Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Coroner fees	\$ 24,000	\$ 24,000	\$ 22,800	\$ (1,200)	\$ 25,627
Interest	100	100	76	(24)	53
Total revenues	24,100	24,100	22,876	(1,224)	25,680
Expenditures:					
Supplies	4,210	4,210	55	(4,155)	-
New equipment	30,000	30,000	23,145	(6,855)	22,112
Chief deputy coroner	13,400	13,400	16,720	3,320	8,446
Total expenditures	47,610	47,610	39,920	(7,690)	30,558
Excess (deficiency) of revenues over expenditures	\$ (23,510)	\$ (23,510)	(17,044)	\$ 6,466	(4,878)
Fund balance, beginning of year			18,388		23,266
Fund balance, end of year			\$ 1,344		\$ 18,388

County of LaSalle, Illinois

Tax Sale Automation Fund Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$ 96,816
Investments	96,995
Accrued interest	546
<hr/>	
Total assets	\$ 194,357
<hr/>	

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 8,878
Accrued payroll	769
<hr/>	
Total liabilities	9,647
Fund balance - Restricted	184,710
<hr/>	
Total liabilities and fund balance	\$ 194,357
<hr/>	

County of LaSalle, Illinois

Tax Sale Automation Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Tax sale automation fees	\$ 33,000	\$ 33,000	\$ 37,950	\$ 4,950	\$ 45,301
Sale of duplicate tax bill	4,000	4,000	6,546	2,546	5,821
Interest	500	500	1,099	599	982
Total revenues	37,500	37,500	45,595	8,095	52,104
Expenditures:					
Tax sale automation	4,550	4,550	-	(4,550)	4,531
Supervisor	22,500	22,500	22,798	298	21,349
Maintenance & repair of equip.	700	700	-	(700)	-
Miscellaneous	-	-	74	74	645
New equipment	12,080	12,080	17,585	5,505	5,936
Total expenditures	39,830	39,830	40,457	627	32,461
Excess (deficiency) of revenues over expenditures	\$ (2,330)	\$ (2,330)	5,138	\$ 7,468	19,643
Fund balance, beginning of year			179,572		159,929
Fund balance, end of year			\$ 184,710		\$ 179,572

County of LaSalle, Illinois

Environmental Service And Land Use Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$ 98,223
Investments	181,866
Accounts receivable	47,994
Prepays	200
Accrued interest	939
<hr/>	
Total assets	\$ 329,222

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 18,654
Accrued payroll	4,564
<hr/>	
Total liabilities	23,218
Fund balance:	
Committed fund balance	306,004
<hr/>	
Total liabilities and fund balance	\$ 329,222

County of LaSalle, Illinois

Environmental Service And Land Use Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
State grant	\$ 40,000	\$ 40,000	\$ 89,114	\$ 49,114	\$ 82,313
Tipping fees	235,000	235,000	251,047	16,047	282,664
Building inspection fees	80,000	80,000	136,701	56,701	155,715
Interest	150	150	1,781	1,631	1,994
Miscellaneous	1	1	17,500	17,499	-
Total revenues	355,151	355,151	496,143	140,992	522,686
Expenditures:					
Solid waste management:					
Mileage	500	500	-	(500)	-
Telephone	1	1	-	(1)	-
Printing	1	1	-	(1)	-
Postage	300	300	253	(47)	352
Education	500	500	-	(500)	-
Seminars and workshops	-	-	565	565	100
Publications and notices	1	1	-	(1)	-
Material for public education	5,000	5,000	2,962	(2,038)	3,443
Office supplies and expense	2,500	2,500	3,237	737	3,945
Professional services	2	2	11,555	11,553	8,041
Recycling Collection	2,000	2,000	168	(1,832)	168
New equipment	2,000	2,000	-	(2,000)	-
Vehicle maintenance	1,500	1,500	5,819	4,319	1,885
Enforcement fines	1	1	612	611	211
Director	64,100	64,100	64,148	48	62,939
Supervisor of field operations	41,400	41,400	42,037	637	41,671
Group health & life	34,200	34,200	34,242	42	31,064
Building inspector	55,000	55,000	83,710	28,710	77,323
Office coordinator	31,800	31,800	32,129	329	31,972
Extra help	1	1	-	(1)	-
Total solid waste management	240,807	240,807	281,437	40,630	263,114

County of LaSalle, Illinois

Environmental Service And Land Use Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2011			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Cont.):					
Solid waste enforcement:					
Mileage	200	200	-	(200)	-
Education	1	1	-	(1)	-
Office supplies expense	1,200	1,200	-	(1,200)	-
New equipment	20,000	20,000	18,989	(1,011)	-
Vehicle maintenance	500	500	289	(211)	112
Group health & life	17,100	17,100	16,770	(330)	15,532
Landfill inspector	41,000	41,000	40,693	(307)	40,382
Total solid waste enforcement	80,001	80,001	76,741	(3,260)	56,026
Total expenditures	320,808	320,808	358,178	37,370	319,140
Excess (deficiency) of revenues over expenditures	34,343	34,343	137,965	103,622	203,546
Other financing sources (uses)					
Transfers from other funds	-	-	14,933	14,933	-
Transfers to other funds	(100,001)	(100,001)	(100,000)	1	(200,000)
Total other financing sources (uses)	(100,001)	(100,001)	(85,067)	14,934	(200,000)
Net change in fund balance	\$ (65,658)	\$ (65,658)	52,898	\$ 118,556	3,546
Fund balance, beginning of year			253,106		249,560
Fund balance, end of year			\$ 306,004		\$ 253,106

County of LaSalle, Illinois

GIS Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	368,163
Investments		426,778
Accounts receivable		2,355
Accrued interest		2,399
<hr/>		
Total assets	\$	799,695

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	30,773
Accrued payroll		3,644
<hr/>		
Total liabilities		34,417
Fund balance:		
Restricted fund balance		765,278
<hr/>		
Total liabilities and fund balance	\$	799,695

County of LaSalle, Illinois

GIS Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees:					
GIS recording fee	\$ 415,000	\$ 415,000	\$ 421,458	\$ 6,458	\$ 420,071
Miscellaneous income	9,500	9,500	22,811	13,311	20,812
Interest	500	500	4,737	4,237	5,670
Total revenues	425,000	425,000	449,006	24,006	446,553
Expenditures:					
GIS mapping contract	207,000	207,000	207,000	-	368,220
GIS equipment	27,500	27,500	12,432	(15,068)	11,740
GIS software license	20,500	20,500	13,800	(6,700)	41,524
GIS coordinator	1	1	-	(1)	-
Maint. Contract-software	26,532	26,532	23,752	(2,780)	-
Education	7,500	7,500	-	(7,500)	1,740
Professional services	12,850	12,850	10,650	(2,200)	-
Office supplies	3,150	3,150	2,889	(261)	-
Property tax system coord.	42,100	42,100	42,832	732	42,465
Benefit reimbursement	35,000	35,000	41,870	6,870	32,061
Mapping Clerk	38,700	38,700	38,757	57	38,967
GIS researcher	41,900	41,900	42,499	599	42,135
Deputy supervisor	3,582	3,582	3,552	(30)	3,579
Miscellaneous	1,000	1,000	50	(950)	7,668
Total expenditures	467,315	467,315	440,083	(27,232)	590,099
Excess (deficiency) of revenues over expenditures	\$ (42,315)	\$ (42,315)	8,923	\$ 51,238	(143,546)
Fund balance, beginning of year			756,355		899,901
Fund balance, end of year			\$ 765,278		\$ 756,355

County of LaSalle, Illinois

Animal Control Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	74,838
Investments		87,296
Accounts receivable		11,888
Accrued interest		508
		<hr/>
Total assets	\$	174,530

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	8,223
Accrued payroll		1,509
		<hr/>
Total liabilities		9,732
		<hr/>
Fund balance - Restricted		164,798
		<hr/>
Total liabilities and fund balance	\$	174,530

County of LaSalle, Illinois

Animal Control Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Dog licenses	\$ 175,000	\$ 175,000	\$ 182,652	\$ 7,652	\$ 180,643
Animal control fines	2,000	2,000	1,480	(520)	1,440
Intact pet fines	25,000	25,000	5,874	(19,126)	25,900
Interest income	750	750	1,025	275	1,005
Miscellaneous	-	-	-	-	(80)
Total revenues	202,750	202,750	191,031	(11,719)	208,908
Expenditures:					
Professional services	55,000	55,000	30,405	(24,595)	29,814
Intact fees	22,000	22,000	35,414	13,414	36,129
Health/life insurance	10,400	10,400	10,584	184	9,623
Mileage	300	300	-	(300)	-
Gas, oil & tires	9,000	9,000	5,435	(3,565)	6,765
Training and seminars	300	300	65	(235)	107
Repairs and maintenance	2,000	2,000	1,030	(970)	3,615
Office supplies	300	300	167	(133)	184
Rabies tags	1,300	1,300	973	(327)	1,118
Uniform allowance	500	500	-	-	-
Claims	800	800	-	(800)	-
Warden	40,000	40,000	40,116	116	34,434
New equipment	1,002	1,002	-	(1,002)	1,945
Administrator	22,000	22,000	23,833	1,833	21,800
Clerk/typist	38,300	38,300	38,338	38	38,534
Extra help	600	600	-	(600)	-
Overtime	1	1	-	(1)	1,886
Total expenditures	203,803	203,803	186,360	(17,443)	185,954
Excess (deficiency) of revenues over expenditures	\$ (1,053)	\$ (1,053)	4,671	\$ 5,724	22,954
Fund balance, beginning of year			160,127		137,173
Fund balance, end of year			\$ 164,798		\$ 160,127

County of LaSalle, Illinois

Intact Pet Fee Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	7,338
Investments		4,850
Accrued interest		13
		<hr/>
Total assets	\$	12,201
		<hr/>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	7,536
		<hr/>
Total liabilities		7,536
		<hr/>
Fund balance - restricted		4,665
		<hr/>
Total liabilities and fund balance	\$	12,201
		<hr/>

County of LaSalle, Illinois

Intact Pet Fee Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013				2012	
	Budgeted Amounts		Actual	Over (Under) Final Budget	Actual	
	Original	Final				
Revenues:						
Intact pet fines	\$ -	\$ -	\$ 21,509	\$ 21,509	\$ -	-
Interest income	-	-	13	13	-	-
Total revenues	-	-	21,522	21,522	-	-
Expenditures:						
Intact fees	-	-	16,857	16,857	-	-
Total expenditures	-	-	16,857	16,857	-	-
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	4,665	\$ 4,665	-	-
Fund balance, beginning of year			-		-	-
Fund balance, end of year			\$ 4,665		\$ -	-

County of LaSalle, Illinois

Coroner Grant Fund

Balance Sheet

November 30, 2013

ASSETS

Cash	\$	382
Investments		-
Accrued interest		13
		<hr/>
Total assets	\$	395
		<hr/>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	-
		<hr/>
Fund balance - restricted		395
		<hr/>
Total liabilities and fund balance	\$	395
		<hr/>

County of LaSalle, Illinois

Coroner Grant Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Grant funds	\$ -	\$ -	\$ 4,625	\$ 4,625	\$ 4,000
Interest income	-	-	27	27	3
Total revenues	-	-	4,652	4,652	4,003
Expenditures:					
Equipment	4,255	4,255	8,540	4,285	-
Total expenditures	4,255	4,255	8,540	4,285	-
Excess (deficiency) of revenues over expenditures	\$ (4,255)	\$ (4,255)	(3,888)	\$ 367	4,003
Fund balance, beginning of year			4,283		280
Fund balance, end of year			\$ 395		\$ 4,283

County of LaSalle, Illinois

County Clerk Automation Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	2,323
Investments		4,850
Accounts receivable		4
Accrued interest		25
		<hr/>
Total assets	\$	7,202
		<hr/>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	-
		<hr/>
Fund balance - restricted		7,202
		<hr/>
Total liabilities and fund balance	\$	7,202
		<hr/>

County of LaSalle, Illinois

County Clerk Automation Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Automation fees	\$ 750	\$ 750	\$ 1,180	\$ 430	\$ 1,400
Interest	50	50	53	3	64
Total revenues	800	800	1,233	433	1,464
Expenditures:					
Automation expenses	3,000	3,000	2,561	(439)	-
Total expenditures	3,000	3,000	2,561	(439)	-
Excess (deficiency) of revenues over expenditures	\$ (2,200)	\$ (2,200)	(1,328)	\$ 872	1,464
Fund balance, beginning of year			8,530		7,066
Fund balance, end of year			\$ 7,202		\$ 8,530

County of LaSalle, Illinois

HAVA Grant Fund

Balance Sheet

November 30, 2013

ASSETS

Cash	\$	84
Accounts receivable		-
		<hr/>
Total assets	\$	84
		<hr/>

LIABILITIES AND FUND BALANCE

Liabilities:		
Due to other funds	\$	-
		<hr/>
Fund balance - Restricted		84
		<hr/>
Total liabilities and fund balance	\$	84
		<hr/>

County of LaSalle, Illinois

HAVA Grant Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
HAVA grant revenue	\$ 62,185	\$ 62,185	\$ -	\$ (62,185)	\$ 85,677
Total revenues	62,185	62,185	-	(62,185)	85,677
Expenditures:					
New election equipment	62,185	62,185	-	(62,185)	85,677
Total expenditures	62,185	62,185	-	(62,185)	85,677
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	-	\$ -	-
Fund balance, beginning of year			84		84
Fund balance, end of year			\$ 84		\$ 84

County of LaSalle, Illinois

Grant Fund

Balance Sheet

November 30, 2013

ASSETS

Cash	\$	-
Accounts receivable		39,215
		<hr/>
Total assets	\$	39,215
		<hr/>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	1,050
Due to other funds		55,467
		<hr/>
Total liabilities		56,517
		<hr/>
Fund balance		(17,302)
		<hr/>
Total liabilities and fund balance	\$	39,215
		<hr/>

County of LaSalle, Illinois

Grant Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Redeploy Illinois	\$ 350,911	\$ 350,911	\$ 178,483	\$ (172,428)	\$ 66,948
Total revenues	350,911	350,911	178,483	(172,428)	66,948
Expenditures:					
Mileage	-	-	146	146	-
Education	-	-	1,780	1,780	-
Lodging & meals	-	-	1,917	1,917	-
Professional services	100,911	100,911	155,106	54,195	76,211
Miscellaneous expense	-	-	1,138	1,138	-
New equipment	250,000	250,000	26,435	(223,565)	-
Total expenditures	350,911	350,911	186,522	(164,389)	76,211
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	(8,039)	\$ (8,039)	(9,263)
Fund balance, beginning of year			(9,263)		-
Fund balance, end of year			\$ (17,302)		\$ (9,263)

County of LaSalle, Illinois

Sheriff Vehicle Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	13,014
Investments		12,124
Accounts receivable		641
Accrued interest		63
<hr/>		
Total assets	\$	25,842

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts Payable	\$	-
<hr/>		
Fund balance - Restricted		25,842
<hr/>		
Total liabilities and fund balance	\$	25,842

County of LaSalle, Illinois

Sheriff Vehicle Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Vehicle fines	\$ 7,995	\$ 7,995	\$ 7,207	\$ (788)	\$ 7,879
Interest income	5	5	141	136	157
Total revenues	8,000	8,000	7,348	(652)	8,036
Expenditures:					
New vehicles	6,000	6,000	10,000	4,000	-
Maintenance and repair of equipment	2,000	2,000	-	(2,000)	-
Total expenditures	8,000	8,000	10,000	2,000	-
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	(2,652)	<u>\$ (2,652)</u>	8,036
Fund balance, beginning of year			28,494		20,458
Fund balance, end of year			\$ 25,842		\$ 28,494

County of LaSalle, Illinois

Jail Commissary Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$ 161,651
Total assets	\$ 161,651

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts Payable	\$ -
Fund balance - Restricted	161,651
Total liabilities and fund balance	\$ 161,651

County of LaSalle, Illinois

Jail Commissary Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Commissary revenue	\$ -	\$ -	\$ 347,377	\$ 347,377	\$ -
Total revenues	-	-	347,377	347,377	-
Expenditures:					
Commissary expense	-	-	213,391	213,391	-
Jail operations	-	-	62,032	62,032	-
Total expenditures	-	-	275,423	275,423	-
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	71,954	<u>\$ 71,954</u>	-
Fund balance, beginning of year			89,697		89,697
Fund balance, end of year			\$ 161,651		\$ 89,697

County of LaSalle, Illinois

Public Safety Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	-
Investments		3,974,357
Accounts receivable		445,210
Accrued interest		-
<hr/>		
Total assets	\$	4,419,567

LIABILITIES AND FUND BALANCES

Liabilities:		
Accounts payable	\$	-
Fund balance:		
Restricted fund balance		4,419,567
<hr/>		
Total liabilities and fund balance	\$	4,419,567

County of LaSalle, Illinois

Public Safety Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Public sales tax	\$ 2,500,000	\$ 2,500,000	\$ 2,628,616	\$ 128,616	\$ 2,656,191
Interest	10,000	10,000	3,538	(6,462)	4,675
Total revenues	2,510,000	2,510,000	2,632,154	122,154	2,660,866
Expenditures:					
New Equipment	-	-	145,644	145,644	137,119
Total expenditures	-	-	145,644	145,644	137,119
Excess (deficiency) of revenues over expenditures	2,510,000	2,510,000	2,486,510	(23,490)	2,523,747
Other financing sources (uses) -					
Transfers to other funds	(3,159,528)	(3,159,528)	(2,742,800)	416,728	(2,854,677)
Total other financing sources (uses)	(3,159,528)	(3,159,528)	(2,742,800)	416,728	(2,854,677)
Net change in fund balance	\$ (649,528)	\$ (649,528)	(256,290)	\$ 393,238	(330,930)
Fund balance, beginning of year			4,675,857		5,006,787
Fund balance, end of year			\$ 4,419,567		\$ 4,675,857

County of LaSalle, Illinois

Social Security Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	870,802
Investments		1,069,370
Accounts receivable		4,068
Accrued interest		6,482
Property taxes receivable		1,636,545
Total assets		\$ 3,587,267

LIABILITIES AND FUND BALANCES

Liabilities:		
Accounts payable	\$	43,375
Deferred revenue		1,600,000
Total liabilities		1,643,375
Fund balance:		
Restricted fund balance		1,943,892
Total liabilities and fund balance		\$ 3,587,267

County of LaSalle, Illinois

Social Security Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,000,000	\$ 1,000,000	\$ 997,251	\$ (2,749)	\$ 1,281,487
Personal property replacement	74,000	74,000	79,672	5,672	74,241
Interest	5,000	5,000	13,032	8,032	17,160
Miscellaneous	5,000	5,000	3,481	(1,519)	2,571
Total revenues	1,084,000	1,084,000	1,093,436	9,436	1,375,459
Expenditures:					
General county employees	1,250,000	1,250,000	1,082,463	(167,537)	1,178,364
Recorder's equipment	360	360	-	(360)	54
Insurance	5,200	5,200	5,700	500	4,961
Tax sale automation	11,900	11,900	10,294	(1,606)	11,156
Tax objection refund	1	1	-	(1)	128,350
E911	5,100	5,100	4,500	(600)	4,800
SOA Drug fund	23,900	23,900	16,689	(7,211)	21,405
SOA Crime victim	6,300	6,300	5,213	(1,087)	5,899
Court security	24,200	24,200	21,570	(2,630)	22,794
Law Library	450	450	315	(135)	346
Detention home employees	79,800	79,800	69,839	(9,961)	75,813
Child support	2,600	2,600	1,720	(880)	2,313
Circuit Clerk Doc Storage	4,800	4,800	3,645	(1,155)	4,426
Court automation	5,200	5,200	4,474	(726)	4,908
Minor in possession	2,900	2,900	3,126	226	2,710
County highway employees	194,500	194,500	169,037	(25,463)	184,270
Nursing home employees	237,500	237,500	212,306	(25,194)	225,486
County health employees	112,500	112,500	98,916	(13,584)	106,282
Environmental services	15,300	15,300	13,346	(1,954)	14,458
Vac	9,700	9,700	8,919	(781)	9,138
Mental health employees	3,500	3,500	3,084	(416)	3,285
GIS fund	11,000	11,000	9,486	(1,514)	10,371
Animal control	6,500	6,500	5,881	(619)	6,123
Total expenditures	2,013,211	2,013,211	1,750,523	(262,688)	2,027,712
Excess (deficiency) of revenues over expenditures	(929,211)	(929,211)	(657,087)	272,124	(652,253)
Fund balance, beginning of year			2,600,979		3,253,232
Fund balance, end of year			\$ 1,943,892		\$ 2,600,979

County of LaSalle, Illinois

County Health Department Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	2,037,802
Investments		2,286,657
Accounts receivable		89,490
Property tax receivable		948,328
Accrued interest		11,902
Prepays		300
Vaccine inventory		30,901
		<hr/>
Total assets	\$	5,405,380

LIABILITIES AND FUND BALANCES

Liabilities:		
Accounts payable	\$	59,976
Accrued payroll		24,496
Deferred revenue		915,000
		<hr/>
Total liabilities		999,472
		<hr/>
Fund balance:		
Nonspendable		30,901
Restricted		4,375,007
		<hr/>
Total fund balance		4,405,908
		<hr/>
Total liabilities and fund balance	\$	5,405,380

County of LaSalle, Illinois

County Health Department Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 911,927	\$ 911,927	\$ 909,468	\$ (2,459)	\$ 916,254
Federal/State funds:					
Basic health protection grant	194,371	194,371	307,754	113,383	193,237
Bioterrorism grant	81,700	81,700	96,468	14,768	98,049
Communicable disease control	75,000	75,000	59,894	(15,106)	53,581
Immunizations	86,000	86,000	53,689	(32,311)	135,664
AIDS/Counseling and testing grant	15,000	15,000	11,434	(3,566)	14,997
Non-community water agreement	7,500	7,500	7,588	88	5,575
Breast & cervical cancer grant	182,050	182,050	182,406	356	232,625
Genetic clinic grant	15,500	15,500	15,776	276	13,510
Vector control grant	29,289	29,289	28,279	(1,010)	23,798
Family health-WIC grant	1,650,805	1,650,805	1,429,926	(220,879)	1,447,959
Family Case Management	297,914	297,914	297,914	-	229,981
Health promotion/ disease prevention	2,950	2,950	1,141	(1,809)	2,402
Illinois Tobacco Free grant	46,603	46,603	70,020	23,417	38,441
Health Works	15,500	15,500	16,715	1,215	16,715
Fines and fees:					
Licenses - restaurant	77,000	77,000	53,163	(23,837)	102,605
Licenses - sewage and septic	15,000	15,000	20,455	5,455	18,400
Licenses - wells	6,100	6,100	9,200	3,100	7,900
Licenses - temp food service	8,800	8,800	8,965	165	9,570
Body art	4,500	4,500	5,400	900	3,600
Tanning booth inspections	3,500	3,500	3,650	150	3,000
Mortgage surveys	100	100	70	(30)	70
Subdivision plats	400	400	575	175	250
Medicaid health insurance	104,000	104,000	87,531	(16,469)	80,315
Medical resv corp	-	-	662	662	-
Interest	20,000	20,000	23,858	3,858	21,515
Other:					
Miscellaneous income	5,000	5,000	41,306	36,306	1,721
Total revenue	3,856,509	3,856,509	3,743,307	(113,202)	3,671,734

County of LaSalle, Illinois

County Health Department Fund

Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures:					
Office equipment repair and maintenance	15,000	15,000	11,306	(3,694)	12,842
Local travel	38,000	38,000	25,052	(12,948)	26,664
B.O.H. travel	1,500	1,500	988	(512)	993
Telephone	18,000	18,000	18,064	64	17,627
Utilities	20,000	20,000	13,595	(6,405)	14,329
Family Case Management	25,000	25,000	21,865	(3,135)	19,439
Immunizations	136,733	136,733	152,711	15,978	172,956
Breast & cervical cancer	97,650	97,650	98,469	819	127,972
STD services	3,500	3,500	1,325	(2,175)	1,944
Family health - WIC	1,380,000	1,380,000	1,094,798	(285,202)	1,114,414
Postage	13,000	13,000	11,808	(1,192)	10,380
Public notices and advertising	7,000	7,000	5,184	(1,816)	60
Printing - Adm	100	100	61	(39)	15
Printing - E.H.	400	400	227	(173)	502
Printing - Pers Health	500	500	351	(149)	228
Education - Adm	1,000	1,000	166	(834)	-
Education - E.H.	1,000	1,000	824	(176)	59
Education - Pers Health	2,000	2,000	700	(1,300)	-
Seminars, workshops - Adm	3,000	3,000	1,110	(1,890)	665
Seminars, workshops - E.H.	1,500	1,500	1,490	(10)	1,112
Seminars, workshops - Pers Health	4,500	4,500	2,158	(2,342)	3,196
Books and education - Adm	500	500	-	(500)	-
Books and education - E.H.	500	500	483	(17)	285
Books and education - Pers Health	1,000	1,000	265	(735)	98
Dues and memberships - Adm	5,000	5,000	4,131	(869)	4,211
Dues and memberships - E.H.	2,250	2,250	2,152	(98)	690
Dues and memberships - Pers Health	500	500	294	(206)	196
Office supplies and expenses	20,000	20,000	6,428	(13,572)	19,327
Lab tests - environmental health	300	300	25	(275)	22
Lab tests - personal health	300	300	150	(150)	-
Medicine and drugs	2,500	2,500	882	(1,618)	1,329
Contractual labor - Adm	50,000	50,000	46,283	(3,717)	27,259
Contractual labor - E.H.	15,000	15,000	14,996	(4)	311
Contractual labor - Pers Health	2,100	2,100	461	(1,639)	768
Supplies and equipment-Adm	3,000	3,000	887	(2,113)	1,218

County of LaSalle, Illinois

County Health Department Fund

Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts Original	Final	Actual	Over (Under) Final Budget	Actual
Expenditures (Cont.):					
Supplies and equipment-E.H.	1,000	1,000	997	(3)	1,007
Supplies and equipment-					
Pers Health	6,500	6,500	2,132	(4,368)	2,187
New equipment - Admin.	27,000	27,000	24,849	(2,151)	11,546
New equipment - E.H.	2,000	2,000	1,985	(15)	594
New equipment - Pers. Health	2,000	2,000	2,000	-	524
Buildings alterations	1,000	1,000	215	(785)	-
New programs	80,000	56,584	40,357	(16,227)	14,761
Director of nurses	54,000	54,000	53,976	(24)	53,065
Supervising nurses	50,000	50,000	49,191	(809)	51,726
Public health nurses	549,701	573,117	544,445	(28,672)	525,626
Director of environ. health	62,800	62,800	62,842	42	61,781
Health educators	81,600	81,600	81,604	4	73,704
Supervising E.H. Practioner	51,100	51,100	51,100	-	50,246
Environmental Health					
Practioner	176,500	176,500	162,896	(13,604)	173,703
Public health Administrator	84,700	84,700	84,670	(30)	83,240
Administrative Manager	71,700	71,700	71,731	31	70,519
Secretaries	161,500	161,500	155,844	(5,656)	158,563
Other salaries	3	3	-	(3)	-
Contingency fund	1	1	-	(1)	-
Health and life insurance	284,000	284,000	263,779	(20,221)	251,838
Total expenditures	3,619,438	3,619,438	3,194,302	(425,136)	3,165,741
Excess (deficiency) of revenues over expenditures	237,071	237,071	549,005	311,934	505,993
Other financing sources (uses) -					
Operating transfers in	32,334	32,334	32,334	-	32,334
Operating transfers out	(51,000)	(51,000)	(50,169)	831	(50,169)
Total other financing sources (uses)	(18,666)	(18,666)	(17,835)	831	(17,835)
Net change in fund balance	\$ 218,405	\$ 218,405	531,170	\$ 312,765	488,158
Fund balance, beginning of year			3,874,738		3,386,580
Fund balance, end of year			\$ 4,405,908		\$ 3,874,738

County of LaSalle, Illinois

Detention Home Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$ 706,052
Investments	824,457
Accounts receivable	670,393
Accrued interest	4,711
Prepays	250
Property tax receivable	371,968

Total assets	\$ 2,577,831
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LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 4,813
Accrued payroll	23,869
Due to other funds	-
Deferred revenue	835,996

Total liabilities	864,678
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Fund balance:	
Restricted fund balance	1,713,153

Total liabilities and fund balance	\$ 2,577,831
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County of LaSalle, Illinois

Detention Home Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 372,000	\$ 372,000	\$ 365,731	\$ (6,269)	\$ 380,738
Fees:					
Resident fees	7,500	7,500	10,400	2,900	8,415
Intergovernmental revenue:					
Personal property replacement tax	35,000	35,000	37,757	2,757	33,625
State of IL, salary reimbursement	225,000	225,000	571,071	346,071	422,529
State Board of Education	100,000	100,000	183,873	83,873	228,548
State and Federal lunch and milk reimbursement	12,000	12,000	20,955	8,955	24,407
Interest	500	500	9,678	9,178	7,546
Other:					
Commissions - pay telephone	1,000	1,000	2,815	1,815	1,039
Miscellaneous	1	1	548	547	250
Total revenues	753,001	753,001	1,202,828	449,827	1,107,097
Expenditures:					
Maintenance and repair of vehicles	500	500	88	(412)	134
Mileage	2,100	2,100	1,063	(1,037)	515
Auto expense	500	500	67	(433)	94
Maintenance & repair of bldgs	14,000	14,000	6,084	(7,916)	3,108
Electricity	22,000	22,000	18,184	(3,816)	21,994
Telephone	2,000	2,000	1,912	(88)	2,106
Water	2,750	2,750	2,371	(379)	2,447
Gas	10,000	10,000	1,720	(8,280)	1,310
Fire alarm service	2,210	2,210	2,209	(1)	2,084
Maintenance contracts	3,750	3,750	3,718	(32)	3,610
Staff education	9,000	9,000	8,258	(742)	6,372
Hospital and emergency care	3,000	3,000	-	(3,000)	-
Dues and memberships	1,000	1,000	969	(31)	780
Physician's contract	14,000	14,000	12,831	(1,169)	12,347
General supplies	15,000	15,000	14,547	(453)	15,000
Library supplies	200	200	133	(67)	64
School supplies	5,000	5,000	3,264	(1,736)	2,019
Clothing	2,200	2,200	2,075	(125)	1,761
Provisions	38,000	38,000	39,934	1,934	42,148
Medicine and drugs	1,000	1,000	-	(1,000)	94
Material for repairs	7,000	7,000	2,319	(4,681)	2,578
New equipment	1,600	1,600	1,647	47	32,417
Miscellaneous	501	501	-	(501)	16

County of LaSalle, Illinois

Detention Home Fund

Statement of Revenues, Expenditures and Changes in Fund Balance (Continued)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2012			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Cont.):					
Superintendent	49,600	49,600	50,414	814	49,983
Assistant superintendent	54,000	54,000	54,845	845	54,398
Shift supervisors	195,700	195,700	198,690	2,990	197,413
Youth workers	542,000	542,000	533,799	(8,201)	515,279
Teacher	53,200	53,200	38,343	(14,857)	38,810
Teacher's aide	23,500	23,500	23,686	186	23,913
Seasonal help	11,500	11,500	7,624	(3,876)	6,837
Psychological services	16,000	16,000	2,250	(13,750)	10,638
Temporary JDO	1,000	1,000	-	(1,000)	7,876
Overtime	40,000	40,000	32,797	(7,203)	28,973
Health and life insurance	187,500	187,500	156,474	(31,026)	152,960
Contingency	33,000	33,000	-	(33,000)	-
Total expenditures	1,364,311	1,364,311	1,222,315	(141,996)	1,240,078
Excess (deficiency) of revenues over expenditures	(611,310)	(611,310)	(19,487)	591,823	(132,981)
Other financing sources (uses)					
Transfers from other funds	469,901	469,901	69,901	(400,000)	469,901
Total other financing sources (uses)	469,901	469,901	69,901	(400,000)	469,901
Net change in fund balance	\$ (141,409)	\$ (141,409)	50,414	\$ 191,823	336,920
Fund balance, beginning of year			1,662,739		1,325,819
Fund balance, end of year			\$ 1,713,153		\$ 1,662,739

County of LaSalle, Illinois

Mental Health Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	1,563,392
Investments		1,842,905
Accounts receivable		4,592
Property tax receivable		1,460,734
Accrued interest		9,478
<hr/>		
Total assets	\$	4,881,101

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	196,349
Accrued payroll		790
Deferred revenue		1,384,000
<hr/>		
Total liabilities		1,581,139
Fund balance:		
Restricted fund balance		3,299,962
<hr/>		
Total liabilities and fund balance	\$	4,881,101

County of LaSalle, Illinois

Mental Health Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 2,100,000	\$ 2,100,000	\$ 2,093,964	\$ (6,036)	\$ 2,415,123
Personal property replacement tax	84,000	84,000	90,386	6,386	80,689
Interest	3,500	3,500	19,531	16,031	17,332
Total revenues	2,187,500	2,187,500	2,203,881	16,381	2,513,144
Expenditures:					
Executive director	19,000	19,000	18,952	(48)	18,577
Executive secretary	22,100	22,100	22,145	45	21,640
Labor	100	100	-	(100)	-
Maintenance of equipment	400	400	-	(400)	-
Mileage	900	900	894	(6)	505
Telephone	2,100	2,100	230	(1,870)	-
Postage	500	500	46	(454)	69
Subscriptions and ads	300	300	652	352	-
Education	4,400	4,400	1,343	(3,057)	500
Lodging	-	-	78	78	755
Meals	-	-	44	44	67
Dues and memberships	11,246	11,246	11,246	-	11,246
CASA	28,428	28,428	28,428	-	24,720
Distributions to agencies:					
Youth Service Bureau	183,066	183,066	183,006	(60)	154,551
Horizon House	268,835	268,835	268,835	-	217,928
Friendship House	219,372	219,372	219,372	-	190,758
Streator Unlimited	162,254	162,254	162,254	-	141,090
Easter Seal	123,947	123,947	123,947	-	107,780
Alternatives to Domestic Violence	95,946	95,946	95,946	-	83,431
Open Door	25,133	25,133	14,036	(11,097)	14,924
North Central Behavioral Systems	890,694	890,694	890,694	-	781,147
Detention Home - NCBHS	91,484	91,484	91,484	-	79,548
New programs	278,530	278,530	223,257	(55,273)	-
Grant seed	228,622	228,622	13,983	(214,639)	13,983
General expenses	25,000	25,000	-	(25,000)	-
Professional services hired	25,000	25,000	-	(25,000)	-
Office supplies and expense	1,800	1,800	390	(1,410)	6
Printing	400	400	-	(400)	-
Materials	100	100	-	(100)	-
Office equipment	3,000	3,000	1,258	(1,742)	-

County of LaSalle, Illinois

Mental Health Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts Original	Final	Actual	Over (Under) Final Budget	Actual
Expenditures (Cont.):					
Health and life insurance	30,000	30,000	36,535	6,535	33,055
Contingency	108,150	108,150	-	(108,150)	-
Miscellaneous	1,000	1,000	-	(1,000)	27
Total expenditures	2,851,807	2,851,807	2,409,055	(442,752)	1,896,307
Excess (deficiency) of revenues over expenditures	(664,307)	(664,307)	(205,174)	459,133	616,837
Other financing sources (uses)					
Transfers to other funds	(1,800)	(1,800)	(1,800)	-	(1,800)
Net change in fund balance	\$ (666,107)	\$ (666,107)	(206,974)	\$ 459,133	615,037
Fund balance, beginning of year			3,506,936		2,891,899
Fund balance, end of year			\$ 3,299,962		\$ 3,506,936

County of LaSalle, Illinois

Veterans' Assistance Commission Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	372,650
Investments		424,353
Property tax receivable		56,974
Accrued interest		2,440
		<hr/>
Total assets	\$	856,417
		<hr/>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	48
Accrued payroll		2,328
Deferred revenue		52,400
		<hr/>
Total liabilities		54,776
Fund balance:		
Restricted fund balance		801,641
		<hr/>
Total liabilities and fund balance	\$	856,417
		<hr/>

County of LaSalle, Illinois

Veterans' Assistance Commission Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 125,000	\$ 125,000	\$ 124,829	\$ (171)	\$ 276,499
Interest	750	750	4,991	4,241	4,479
Miscellaneous income	-	-	-	-	1,358
Total revenues	125,750	125,750	129,820	4,070	282,336
Expenditures:					
Telephone	3,000	3,000	-	(3,000)	-
Postage	2,500	2,500	382	(2,118)	462
Education	2,000	2,000	-	(2,000)	200
Travel and transportation	4,000	4,000	88	(3,912)	295
Dues and memberships	400	400	475	75	10
Office supplies and expense	1,800	1,800	85	(1,715)	174
Books and periodicals	750	750	331	(419)	321
Office equipment repair	1,100	1,100	-	(1,100)	450
Printing	2,500	2,500	31	(2,469)	187
New equipment	1,500	1,500	1,045	(455)	1,795
Emergency relief	15,000	15,000	12,502	(2,498)	8,252
Liability insurance	6,500	6,500	6,797	297	1,235
Workers' compensation	700	700	773	73	1,391
Umbrella insurance	650	650	650	-	650
Employee dishonesty bond	300	300	111	(189)	191
Catastrophic medical	20,000	20,000	-	(20,000)	-
Superintendent	66,400	66,400	66,401	1	62,477
Office supervisor	52,430	52,430	52,491	61	49,291
Health and life insurance	18,000	18,000	18,205	205	17,422
Contingency	40,000	40,000	-	(40,000)	-
Total expenditures	239,530	239,530	160,367	(79,163)	144,803
Excess (deficiency) of revenues over expenditures	(113,780)	(113,780)	(30,547)	83,233	137,533
Other financing sources (uses) -					
Operating transfers out	(3,000)	(3,000)	(3,000)	-	(3,000)
Net change in fund balance	\$ (116,780)	\$ (116,780)	(33,547)	\$ 83,233	\$ 134,533
Fund balance, beginning of year			835,188		700,655
Fund balance, end of year			\$ 801,641		\$ 835,188

County of LaSalle, Illinois

County Highway Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	752,860
Investments		902,053
Accounts receivable		8,805
Property tax receivable		2,479,793
Accrued interest		4,269

Total assets	\$	4,147,780
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LIABILITIES AND FUND BALANCES

Liabilities:

Accounts payable	\$	21,883
Accrued payroll		28,513
Deferred revenue		2,390,442

Total liabilities		2,440,838
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Fund balance:

Restricted fund balance		1,706,942
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Total liabilities and fund balance	\$	4,147,780
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County of LaSalle, Illinois

County Highway Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 2,515,800	\$ 2,515,800	\$ 2,438,254	\$ (77,546)	\$ 2,532,183
Intergovernmental revenue:					
Personal property					
replacement tax	42,000	42,000	45,198	3,198	40,786
Federal and State grants	25,000	25,000	-	(25,000)	-
Fees:					
Permitted load fees	50,000	50,000	24,086	(25,914)	73,101
Lease and rental	1,000	1,000	-	(1,000)	-
Access permits	1,000	1,000	11,601	10,601	31,162
Restitution	1,000	1,000	17,318	16,318	32,853
Township engineering fees	175,000	175,000	213,001	38,001	99,004
Municipal materials and					
services	100,000	100,000	28,764	(71,236)	35,863
Bituminous construction	60,000	60,000	-	(60,000)	-
Bituminous seal coat	175,000	175,000	-	(175,000)	-
Maintenance for other	5,000	5,000	13,462	8,462	14,123
Interest	25,000	25,000	8,948	(16,052)	8,318
Miscellaneous	1,000	1,000	17,470	16,470	26,465
Total revenues	3,176,800	3,176,800	2,818,102	(358,698)	2,893,858
Expenditures:					
Administration:					
Secretaries	131,000	131,000	131,138	138	131,734
Software/Licenses	14,000	14,000	8,838	(5,162)	15,958
Custodian	19,500	19,500	15,821	(3,679)	17,555
Utilities	70,000	70,000	43,219	(26,781)	57,249
Machinery rent	1,000	1,000	-	(1,000)	-
Burglar alarm service	4,000	4,000	4,058	58	3,973
Education	8,000	8,000	1,536	(6,464)	1,158
Publications and notices	7,000	7,000	4,370	(2,630)	4,163
Dues	3,000	3,000	1,444	(1,556)	1,381
General expenses	15,000	15,000	3,511	(11,489)	6,426
Professional services hired	1,000	1,000	766	(234)	1,114
Office supplies and expense	15,000	15,000	10,182	(4,818)	9,706
New equipment	1,200	1,200	-	(1,200)	718
Traffic enforcement	12,000	12,000	4,700	(7,300)	4,000
Contingency	5,000	5,000	-	(5,000)	-
Total Administration	306,700	306,700	229,583	(77,117)	255,135

County of LaSalle, Illinois

County Highway Fund

Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures (Cont.):					
Bituminous day labor:					
Supervisor	10,000	10,000	-	(10,000)	-
Special equipment	50,000	50,000	-	(50,000)	-
Construction	50,000	50,000	-	(50,000)	-
Blacktop seal coat	125,000	125,000	-	(125,000)	-
Total Bituminous day labor	235,000	235,000	-	(235,000)	-
Construction and engineering:					
Appraiser	100,000	100,000	5,816	(94,184)	17,500
Engineering - general	165,000	165,000	135,947	(29,053)	127,871
Engineering - township highways/county bridge	175,000	175,000	131,443	(43,557)	121,610
Maintenance and repair of engineering equipment	6,500	6,500	3,844	(2,656)	3,704
Professional services hired	100,000	100,000	28,731	(71,269)	7,304
Map printing	1,000	1,000	-	(1,000)	-
Engineering supplies	12,000	12,000	2,905	(9,095)	6,007
New equipment	5,000	5,000	3,687	(1,313)	3,945
Contingency	50,000	50,000	-	(50,000)	-
New construction projects	600,005	600,005	405,113	(194,892)	235,756
New projects engineering	10	10	-	(10)	-
Total Construction and engineering	1,214,515	1,214,515	717,486	(497,029)	523,697
Highway maintenance:					
Maintenance personnel	64,000	64,000	59,027	(4,973)	64,011
Labor for repair of equipment	126,000	126,000	108,369	(17,631)	108,394
General labor	8,000	8,000	2,231	(5,769)	-
Maint and repair of equipment	50,000	50,000	9,151	(40,849)	30,879
Maintenance and repair of buildings	100,000	100,000	53,825	(46,175)	134,967
Rental of equipment	25,000	25,000	16,965	(8,035)	16,555
General expenses	13,000	13,000	7,730	(5,270)	805
Maintenance supplies	40,000	40,000	17,753	(22,247)	26,505
Gas, oil, grease, fuel, tires, etc.	325,000	325,000	300,337	(24,663)	286,484
Material for repairs of equipment	70,000	70,000	62,164	(7,836)	67,025

County of LaSalle, Illinois

County Highway Fund

Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures (Cont.):					
Highway maintenance (Cont.):					
Material for repairs of buildings	20,000	20,000	11,749	(8,251)	22,021
Surface	100,000	100,000	19,945	(80,055)	72,846
Shoulders	70,000	70,000	50,266	(19,734)	26,635
Ditches and drains	30,000	30,000	18,014	(11,986)	10,293
Bridges and culverts	50,000	50,000	16,698	(33,302)	12,089
Signs and markings	100,000	100,000	68,483	(31,517)	101,003
Guard rail	5,000	5,000	10,018	5,018	3,410
Cleaning and clearing right of way	40,000	40,000	39,282	(718)	22,120
Snow removal	275,000	275,000	219,084	(55,916)	156,236
Mowing	40,000	40,000	31,435	(8,565)	38,878
Township purchase of materials	100,000	100,000	26,023	(73,977)	38,762
Other county department maintenance	5,000	5,000	-	(5,000)	-
New equipment	128,000	128,000	49,493	(78,507)	50,108
Special equipment - radios	3,000	3,000	5,294	2,294	665
New trucks	420,000	420,000	418,103	(1,897)	201,113
Health and life insurance	458,000	458,000	432,851	(25,149)	408,093
Contingency	50,000	50,000	-	(50,000)	-
Total Highway maintenance	2,715,000	2,715,000	2,054,290	(660,710)	1,899,897
Total expenditures	4,471,215	4,471,215	3,001,359	(1,469,856)	2,678,729
Excess (deficiency) of revenues over expenditures	(1,294,415)	(1,294,415)	(183,257)	1,111,158	215,129
Other financing sources (uses) -					
Operating transfers in	55,810	55,810	55,810	-	55,810
Total other financing sources (uses)	55,810	55,810	55,810	-	55,810
Net change in fund balance	\$ (1,238,605)	\$ (1,238,605)	(127,447)	\$ 1,111,158	270,939
Fund balance, beginning of year			1,834,389		1,563,450
Fund balance, end of year			\$ 1,706,942		\$ 1,834,389

County of LaSalle, Illinois

County Bridge Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	310,170
Investments		538,322
Accounts receivable		675
Property tax receivable		1,239,896
Accrued interest		2,782
		<hr/>
Total assets	\$	2,091,845

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	151,761
Accrued payroll		8,863
Deferred revenue		1,195,221
		<hr/>
Total liabilities		1,355,845
Fund balance:		
Restricted for road and bridge projects		736,000
		<hr/>
Total liabilities and fund balance	\$	2,091,845

County of LaSalle, Illinois

County Bridge Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 1,239,000	\$ 1,239,000	\$ 1,219,121	\$ (19,879)	\$ 1,266,081
Bridge engineering fees	50,000	50,000	34,873	(15,127)	81,853
Intergovernmental revenue:					
Personal prop. replacement tax	13,000	13,000	13,988	988	12,658
Municipal bridge income	175,000	175,000	84,030	(90,970)	46,005
Township bridge reimbursements	243,500	243,500	77,782	(165,718)	91,921
State funds	-	-	1,486,062	1,486,062	-
Interest	20,000	20,000	6,047	(13,953)	3,183
Miscellaneous	1,000	1,000	-	(1,000)	-
Total revenues	1,741,500	1,741,500	2,921,903	1,180,403	1,501,701
Expenditures:					
Engineering Co. bridge	185,000	185,000	155,097	(29,903)	123,138
Engineering Twp bridge	145,000	145,000	122,846	(22,154)	68,794
Township bridge aid	387,000	387,000	194,881	(192,119)	136,999
Municipal bridge aid	350,000	350,000	98,681	(251,319)	166,683
County bridges	1,562,000	1,562,000	2,742,218	1,180,218	485,798
County line bridge	100,000	100,000	68,711	(31,289)	385
Total expenditures	2,729,000	2,729,000	3,382,434	653,434	981,797
Excess (deficiency) of revenues over expenditures	\$ (987,500)	\$ (987,500)	(460,531)	\$ 526,969	519,904
Fund balance, beginning of year			1,196,531		676,627
Fund balance, end of year			\$ 736,000		\$ 1,196,531

County of LaSalle, Illinois

Motor Fuel Tax Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	769,637
Investments		800,209
Accounts receivable		126,082
Accrued interest		4,645
		<hr/>
Total assets	\$	1,700,573
		<hr/>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	-
Accrued payroll		58,591
		<hr/>
Total liabilities		58,591
Fund balance:		
Restricted fund balance		1,641,982
		<hr/>
Total liabilities and fund balance	\$	1,700,573
		<hr/>

County of LaSalle, Illinois

Motor Fuel Tax Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Allotments - State of IL	\$ 1,699,000	\$ 1,699,000	\$ 1,635,642	\$ (63,358)	\$ 1,695,835
Federal/State Funds	327,104	327,104	396,923	69,819	396,892
State Funds	284,667	284,667	284,667	-	284,667
State TARP Funds	894,450	894,450	359,500	(534,950)	256,400
Reimbursement income					
co-engineer	58,150	58,150	59,500	1,350	58,150
Interest	20,000	20,000	9,360	(10,640)	9,090
Miscellaneous	1,000	1,000	-	(1,000)	-
Total revenues	3,284,371	3,284,371	2,745,592	(538,779)	2,701,034
Expenditures:					
Salary county engineer	118,650	118,650	118,327	(323)	118,125
Maintenance patrol	1,900,000	1,900,000	1,918,389	18,389	1,773,678
Construction project carryover	100,000	100,000	12,737	(87,263)	-
New construction projects	1,600,002	1,600,002	754,875	(845,127)	604,812
New projects engineering	120,004	120,004	-	(120,004)	58,864
Contingency	100,000	100,000	-	(100,000)	-
Total expenditures	3,938,656	3,938,656	2,804,328	(1,134,328)	2,555,479
Excess (deficiency) of					
revenues over expenditures	\$ (654,285)	\$ (654,285)	(58,736)	\$ 595,549	145,555
Fund balance, beginning of year			1,700,718		1,555,163
Fund balance, end of year			\$ 1,641,982		\$ 1,700,718

County of LaSalle, Illinois

Special Tax Matching Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	543,312
Investments		698,364
Accounts receivable		675
Property taxes receivable		1,239,896
Accrued interest		4,165
<hr/>		
Total assets	\$	2,486,412

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	8,777
Deferred revenue		1,195,221
<hr/>		
Total liabilities		1,203,998
Fund balance - restricted		1,282,414
<hr/>		
Total liabilities and fund balance	\$	2,486,412

County of LaSalle, Illinois

Special Tax Matching Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 1,258,000	\$ 1,258,000	\$ 1,219,121	\$ (38,879)	\$ 1,266,081
Personal property replacement tax	13,000	13,000	13,988	988	12,658
Federal/State funds	1,000	1,000	-	(1,000)	-
Interest	15,000	15,000	8,361	(6,639)	7,040
Miscellaneous	1,000	1,000	-	(1,000)	-
Total revenues	1,288,000	1,288,000	1,241,470	(46,530)	1,285,779
Expenditures:					
Contingency	50,000	50,000	-	(50,000)	-
New construction projects	1,200,000	1,200,000	1,096,573	(103,427)	1,081,060
New projects engineering	50,009	50,009	23,601	(26,408)	49,113
New projects right-of-way	100,000	100,000	-	(100,000)	55,184
Construction project carryover	550,000	550,000	71,761	(478,239)	-
Total expenditures	1,950,009	1,950,009	1,191,935	(758,074)	1,185,357
Excess (deficiency) of revenues over expenditures	\$ (662,009)	\$ (662,009)	49,535	\$ 711,544	100,422
Fund balance, beginning of year			1,232,879		1,132,457
Fund balance, end of year			\$ 1,282,414		\$ 1,232,879

County of LaSalle, Illinois

Circuit Clerk Document Storage Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	353,415
Investments		407,379
Accounts receivable		15,273
Accrued interest		2,335
<hr/>		
Total assets	\$	778,402

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	32,993
Accrued payroll		1,276
<hr/>		
Total liabilities		34,269
Fund balance:		
Restricted fund balance		744,133
<hr/>		
Total liabilities and fund balance	\$	778,402

County of LaSalle, Illinois

Circuit Clerk Document Storage Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees:					
Document fees	\$ 240,000	\$ 240,000	\$ 221,071	\$ (18,929)	\$ 239,697
Interest	1,000	1,000	4,658	3,658	5,251
Total revenues	241,000	241,000	225,729	(15,271)	244,948
Expenditures:					
Software purchase	60,000	60,000	32,250	(27,750)	17,000
Maintenance of equipment	15,000	15,000	12,798	(2,202)	12,682
Maint contract - software	5,000	5,000	3,000	(2,000)	3,411
Education	1,000	1,000	2,257	1,257	508
Administrative expense	500	500	17	(483)	130
Set up expense	10,000	10,000	-	(10,000)	8,621
Supplies	45,000	45,000	37,980	(7,020)	37,176
Record retention expense	130,000	130,000	91,520	(38,480)	117,331
Work flow clerk part time	-	-	1,217	1,217	-
Criminal office supervisor	4,300	4,300	4,388	88	4,360
Criminal court supervisor	7,400	7,400	1,590	(5,810)	7,462
Civil court supervisor	7,400	7,400	7,509	109	7,462
Civil office supervisor	4,300	4,300	4,388	88	4,360
Extra help	29,700	29,700	22,212	(7,488)	23,146
Temporary help	9,000	9,000	7,661	(1,339)	7,739
Overtime	1,000	1,000	-	(1,000)	-
Miscellaneous	2,500	2,500	23	(2,477)	9,434
Capital outlay:					
New equipment	21,000	21,000	3,214	(17,786)	37,257
Total expenditures	353,100	353,100	232,024	(121,076)	298,079
Excess (deficiency) of revenues over expenditures	\$ (112,100)	\$ (112,100)	(6,295)	\$ 105,805	(53,131)
Fund balance, beginning of year			750,428		803,559
Fund balance, end of year			\$ 744,133		\$ 750,428

County of LaSalle, Illinois

Law Library Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	18,449
Investments		26,674
Accounts receivable		4,186
Accrued interest		152
		<hr/>
Total assets	\$	49,461
		<hr/>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	4,105
Accrued payroll		81
		<hr/>
Total liabilities		4,186
Fund balance:		
Restricted fund balance		45,275
		<hr/>
Total liabilities and fund balance	\$	49,461
		<hr/>

County of LaSalle, Illinois

Law Library Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees:					
Fees	\$ 65,000	\$ 65,000	\$ 61,945	\$ (3,055)	\$ 68,679
Interest	50	50	316	266	284
Miscellaneous	-	-	-	-	2,484
Total revenues	65,050	65,050	62,261	(2,789)	71,447
Expenditures:					
Supplies	100	100	-	(100)	-
Law library clerk	4,225	4,225	4,200	(25)	4,232
Law books and statutes	60,000	60,000	57,178	(2,822)	62,789
Total expenditures	64,325	64,325	61,378	(2,947)	67,021
Excess (deficiency) of revenues over expenditures	\$ 725	\$ 725	883	\$ 158	4,426
Fund balance, beginning of year			44,392		39,966
Fund balance, end of year			\$ 45,275		\$ 44,392

County of LaSalle, Illinois

Court Automation Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	331,330
Investments		375,856
Accounts receivable		15,416
Accrued interest		2,221
<hr/>		
Total assets	\$	724,823

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	1,689
Accrued payroll		1,979
<hr/>		
Total liabilities		3,668
Fund balance:		
Restricted fund balance		721,155
<hr/>		
Total liabilities and fund balance	\$	724,823

County of LaSalle, Illinois

Court Automation Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees:					
Fees	\$ 240,000	\$ 240,000	\$ 222,507	\$ (17,493)	\$ 242,194
Interest	1,000	1,000	4,473	3,473	4,293
Total revenues	241,000	241,000	226,980	(14,020)	246,487
Expenditures:					
Software purchase	90,000	90,000	21,820	(68,180)	519
Maintenance of equipment	20,000	20,000	13,081	(6,919)	18,537
Internet	40,000	40,000	22,266	(17,734)	4,014
Maint contract - software	60,000	60,000	54,271	(5,729)	43,864
Education	1,000	1,000	1,021	21	-
Administration	500	500	-	(500)	-
Professional services	-	-	28,405	28,405	-
Miscellaneous	2,500	2,500	-	(2,500)	-
Office/application admin	52,400	52,400	56,264	3,864	55,858
Self help navigator	4,200	4,200	4,200	-	4,232
Set up expense	25,000	25,000	7,837	(17,163)	40,070
Software, forms, paper, etc.	10,000	10,000	1,072	(8,928)	4,334
IT intern	2,000	2,000	-	(2,000)	-
Overtime	1,000	1,000	-	(1,000)	-
Capital outlay:					
New equipment	80,000	80,000	17,548	(62,452)	36,262
Total expenditures	388,600	388,600	227,785	(160,815)	207,690
Excess (deficiency) of					
revenues over expenditures	\$ (147,600)	\$ (147,600)	(805)	\$ 146,795	38,797
Fund balance, beginning of year			721,960		683,163
Fund balance, end of year			\$ 721,155		\$ 721,960

County of LaSalle, Illinois

Child Support Administration Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	62,272
Investments		72,746
Accounts receivable		3,928
Accrued interest		457
<hr/>		
Total assets	\$	139,403

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	624
Accrued payroll		731
<hr/>		
Total liabilities		1,355
Fund balance:		
Restricted fund balance		138,048
<hr/>		
Total liabilities and fund balance	\$	139,403

County of LaSalle, Illinois

Child Support Administration Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees:					
Fees	\$ 30,000	\$ 30,000	\$ 13,344	\$ (16,656)	\$ 23,977
Federal child support revenue	23,000	23,000	27,268	4,268	18,909
Interest	500	500	918	418	1,028
Miscellaneous	-	-	-	-	(144)
Total revenues	53,500	53,500	41,530	(11,970)	43,770
Expenditures:					
Office equipment repair & maintenance	900	900	878	(22)	8,684
Maint contract-software	4,000	4,000	3,480	(520)	3,480
Child support supervisor	19,300	19,300	19,614	314	19,147
Child support admin expense	-	-	-	-	23
Education	250	250	624	374	160
Software, forms, paper, etc.	4,000	4,000	1,203	(2,797)	2,439
Seasonal help	11,000	11,000	3,535	(7,465)	9,794
Health insurance	17,100	17,100	17,121	21	15,532
New equipment	2,000	2,000	-	(2,000)	-
Miscellaneous expense	1,000	1,000	8,085	7,085	-
Total expenditures	59,550	59,550	54,540	(5,010)	59,259
Excess (deficiency) of revenues over expenditures	\$ (6,050)	\$ (6,050)	(13,010)	\$ (6,960)	(15,489)
Fund balance, beginning of year			151,058		166,547
Fund balance, end of year			\$ 138,048		\$ 151,058

County of LaSalle, Illinois

Minors in Possession Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	9,279
Investments		12,124
Accrued interest		114
		<hr/>
Total assets	\$	21,517
		<hr/>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	-
Accrued payroll		1,438
		<hr/>
Total liabilities		1,438
Fund balance:		
Restricted fund balance		20,079
		<hr/>
Total liabilities and fund balance	\$	21,517
		<hr/>

County of LaSalle, Illinois

Minors in Possession Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees:					
Drug traffic law enforcement	\$ 32,900	\$ 32,900	\$ 18,750	\$ (14,150)	\$ 31,350
Interest	100	100	451	351	113
Total revenues	33,000	33,000	19,201	(13,799)	31,463
Expenditures:					
Education	500	500	-	(500)	-
Professional services	1,500	1,500	-	(1,500)	-
Asst States Atty	32,900	32,900	42,125	9,225	33,187
Health insurance	5,292	5,292	-	(5,292)	4,812
Mileage & travel	100	100	-	(100)	-
Publications	500	500	-	(500)	-
Dues	500	500	-	(500)	-
Office supplies	100	100	-	(100)	-
New programs	6,700	6,700	7,943	1,243	2,950
Miscellaneous	500	500	-	(500)	-
Total expenditures	48,592	48,592	50,068	1,476	40,949
Excess (deficiency) of revenues over expenditures	\$ (15,592)	(15,592)	(30,867)	\$ (15,275)	(9,486)
Fund balance, beginning of year			50,946		60,432
Fund balance, end of year			\$ 20,079		\$ 50,946

County of LaSalle, Illinois

State's Attorney Drug Enforcement Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	287,391
Investments		104,270
Accrued interest		533
Accounts receivable		12,209
<hr/>		
Total assets	\$	404,403

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	-
Accrued payroll		6,869
<hr/>		
Total liabilities		6,869
Fund balance:		
Restricted fund balance		397,534
<hr/>		
Total liabilities and fund balance	\$	404,403

County of LaSalle, Illinois

State's Attorney Drug Enforcement Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
St atty salary reimbursement	\$ 40,000	\$ 40,000	\$ 36,833	\$ (3,167)	\$ 33,333
Investigator salary reimb.	-	-	36,432	36,432	-
Fines and fees:					
Drug traffic law enforcement	170,000	170,000	204,267	34,267	330,247
Interest	1,500	1,500	1,051	(449)	1,141
Total revenues	211,500	211,500	278,583	67,083	364,721
Expenditures:					
State drug enforcement expense	1,500	1,500	3,800	2,300	1,410
Assistant states' attorney	44,100	44,100	30,468	(13,632)	37,897
Paralegals	4,000	4,000	4,000	-	3,699
Drug fees attorney	53,000	53,000	53,816	816	60,873
Law clerk	9,990	9,990	-	(9,990)	-
Legal secretaries	34,000	34,000	30,721	(3,279)	31,902
Crime vict wit coord	2,000	2,000	-	(2,000)	-
Crime vict wit asst	2,000	2,000	-	(2,000)	-
Paralegal secretaries	10,600	10,600	10,152	(448)	10,681
Drug task force manager	-	-	349	349	25,733
Dom. violence investigator	5,000	5,000	5,000	-	5,039
Investigators	72,000	72,000	87,450	15,450	83,216
Health and life insurance	27,600	27,600	5,292	(22,308)	17,279
Seasonal help	9,990	9,990	-	(9,990)	3,360
Total expenditures	275,780	275,780	231,048	(44,732)	281,089
Excess (deficiency) of revenues over expenditures	\$ (64,280)	\$ (64,280)	47,535	\$ 111,815	83,632
Fund balance, beginning of year			349,999		266,367
Fund balance, end of year			\$ 397,534		\$ 349,999

County of LaSalle, Illinois

Probation Services Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	293,386
Investments		329,783
Accounts receivable		12,446
Accrued interest		1,790
<hr/>		
Total assets	\$	637,405

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	12,115
Fund balance:		
Restricted fund balance		625,290
<hr/>		
Total liabilities and fund balance	\$	637,405

County of LaSalle, Illinois

Probation Services Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees:					
Probation service fees	\$ 130,000	\$ 130,000	\$ 221,005	\$ 91,005	\$ 141,671
Interest	2,000	2,000	3,573	1,573	3,341
Miscellaneous	500	500	4,412	3,912	1,275
Total revenues	132,500	132,500	228,990	96,490	146,287
Expenditures:					
Mileage	9,000	9,000	9,223	223	8,621
Education	8,000	8,000	6,108	(1,892)	2,200
JSOP	100,000	100,000	76,010	(23,990)	50,000
Communications	4,500	4,500	4,877	377	4,150
Software maintenance	1,500	1,500	720	(780)	1,203
Lodging and meals	4,000	4,000	2,839	(1,161)	3,116
Dues and subscriptions	2,000	2,000	925	(1,075)	1,099
Maintenance and repair of vehicles	8,000	8,000	3,343	(4,657)	3,069
Office supplies	3,000	3,000	3,176	176	2,732
Family counseling	4,000	4,000	-	(4,000)	-
Emergency shelter	1,000	1,000	-	(1,000)	120
Substance evaluation	5,000	5,000	-	(5,000)	180
Mental health/evaluation	5,000	5,000	540	(4,460)	910
Substance abuse testing	15,000	15,000	5,976	(9,024)	7,147
Sex offender testing	10,000	10,000	1,000	(9,000)	3,066
Miscellaneous	2,500	2,500	2,843	343	2,529
Capital outlay:					
New equipment	7,000	7,000	6,007	(993)	12,686
New vehicles	27,000	27,000	22,306	(4,694)	23,604
Total expenditures	216,500	216,500	145,893	(70,607)	126,432
Excess (deficiency) of revenues over expenditures	\$ (84,000)	\$ (84,000)	83,097	\$ 167,097	19,855
Fund balance, beginning of year			542,193		522,338
Fund balance, end of year			\$ 625,290		\$ 542,193

County of LaSalle, Illinois

Arrestees Medical Cost Fund

Balance Sheet

November 30, 2013

ASSETS

Cash	\$	-
Investments		5,830
Accounts receivable		1,935
Accrued interest		38
<hr/>		
Total assets	\$	7,803
<hr/>		

FUND BALANCE

Liabilities:		
Accounts payable	\$	-
<hr/>		
Fund Balance - Restricted		7,803
<hr/>		
Total liabilities and fund balance	\$	7,803
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County of LaSalle, Illinois

Arrestees Medical Cost Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Interest income	\$ 1	\$ 1	\$ 79	\$ 78	\$ 74
Medical services	30,000	30,000	25,995	(4,005)	25,892
Total revenues	30,001	30,001	26,074	(3,927)	25,966
Expenditures:					
Medical services	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	30,001	30,001	26,074	(3,927)	25,966
Other financing (uses) -					
Operating transfers out	(30,000)	(30,000)	(20,000)	10,000	(29,423)
Net change in fund balance	\$ 1	\$ 1	6,074	\$ 6,073	(3,457)
Fund balance, beginning of year			1,729		5,186
Fund balance, end of year			\$ 7,803		\$ 1,729

County of LaSalle, Illinois

DUI Fund

Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	21,002
Investments		21,824
Accrued interest		127
Accounts receivable		3,183
<hr/>		
Total assets	\$	46,136

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	1,385
Fund Balance - Restricted		44,751
<hr/>		
Total liabilities and fund balance	\$	46,136

County of LaSalle, Illinois

DUI Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
DUI fines	\$ 18,000	\$ 18,000	\$ 28,878	\$ 10,878	\$ 23,653
Interest Income	100	100	264	164	248
Total revenues	18,100	18,100	29,142	11,042	23,901
Expenditures:					
DUI equipment	18,100	18,100	30,702	12,602	11,955
Total expenditures	18,100	18,100	30,702	12,602	11,955
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	(1,560)	\$ (1,560)	11,946
Fund balance, beginning of year			46,311		34,365
Fund balance, end of year			\$ 44,751		\$ 46,311

County of LaSalle, Illinois

Circuit Clerk Operations & Administrative Fund Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	74,310
Investments		82,446
Accounts receivable		3,276
Accrued interest		444
<hr/>		
Total assets	\$	160,476
<hr/>		

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	1,982
<hr/>		
Fund Balance - Restricted		158,494
<hr/>		
Total liabilities and fund balance	\$	160,476
<hr/>		

County of LaSalle, Illinois

Circuit Clerk Operations & Administrative Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Clerk Fees	\$ 38,000	\$ 38,000	\$ 48,726	\$ 10,726	\$ 51,656
Interest Income	100	100	889	789	697
Total revenues	38,100	38,100	49,615	11,515	52,353
Expenditures					
Maintenance of equipment	1,000	1,000	-	(1,000)	-
Internet	2,000	2,000	780	(1,220)	653
Maint. Contract-software	1,000	1,000	-	(1,000)	-
Education	1,500	1,500	3,047	1,547	-
Administrative expense	3,000	3,000	781	(2,219)	719
Set-up expense	5,000	5,000	2,329	(2,671)	1,647
Office supplies	5,000	5,000	3,486	(1,514)	3,607
New equipment	10,000	10,000	7,509	(2,491)	8,031
Miscellaneous	500	500	81	(419)	27
Total expenditures	29,000	29,000	18,013	(10,987)	14,684
Excess (deficiency) of revenues over expenditures	\$ 9,100	\$ 9,100	31,602	\$ 22,502	37,669
Fund balance, beginning of year			126,892		89,223
Fund balance, end of year			\$ 158,494		\$ 126,892

County of LaSalle, Illinois

Debt Service Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	-
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FUND BALANCE

Fund balance - reserved for debt service	\$	-
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County of LaSalle, Illinois

Debt Service

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-	-
Expenditures:					
Bond Principal	1,355,000	1,355,000	1,355,000	-	1,310,000
Bond Interest	119,828	119,828	103,100	(16,728)	143,552
Miscellaneous fees	1,500	1,500	1,500	-	1,125
Total expenditures	1,476,328	1,476,328	1,459,600	(16,728)	1,454,677
Excess (deficiency) of revenues over expenditures	(1,476,328)	(1,476,328)	(1,459,600)	16,728	(1,454,677)
Other financing sources (uses)-					
Transfers from other funds	1,476,328	1,476,328	1,459,600	(16,728)	1,454,677
Total other financing sources (uses)	1,476,328	1,476,328	1,459,600	(16,728)	1,454,677
Net change in fund balance	\$ -	\$ -	-	\$ -	-
Fund balance, beginning of year			-		-
Fund balance, end of year			\$ -		\$ -

County of LaSalle, Illinois

Construction and Improvements - Current Sites Fund Balance Sheet

November 30, 2013

ASSETS

Cash in bank	\$	306,226
Investments		310,384
Accounts receivable		359,333
Accrued interest		1,371
<hr/>		
Total assets	\$	977,314
<hr/>		

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	-
<hr/>		
Fund Balance - Committed		977,314
<hr/>		
Total liabilities and fund balance	\$	977,314
<hr/>		

County of LaSalle, Illinois

Construction and Improvements - Current Sites Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Grant income	\$ -	\$ -	\$ -	\$ -	\$ 34,963
Income from TIFs	200,000	200,000	586,314	386,314	350,970
TIF administrative	12,000	12,000	9,230	(2,770)	9,080
Interest	-	-	2,734	2,734	954
Miscellaneous income	-	-	2,098	2,098	538
Total revenues	212,000	212,000	600,376	388,376	396,505
Expenditures:					
Equipment	-	-	5,343	5,343	-
Downtown courthouse	50,000	50,000	-	(50,000)	-
Capital improvement	-	-	-	-	259,272
Total expenditures	50,000	50,000	5,343	(44,657)	259,272
Excess (deficiency) of revenues over expenditures	162,000	162,000	595,033	433,033	137,233
Other financing sources (uses) -					
Transfers from other funds	17,769	17,769	17,769	-	17,769
Net change in fund balance	\$ 179,769	\$ 179,769	612,802	\$ 433,033	155,002
Fund balance, beginning of year			364,512		209,510
Fund balance, end of year			\$ 977,314		\$ 364,512

County of LaSalle, Illinois

Nursing Home Fund

Balance Sheet

November 30, 2013

	November 30,	
	2013	2012
ASSETS		
Current assets:		
Cash	\$ 1,333,286	\$ 475,829
Investments	1,588,293	1,867,750
Receivable from governmental units	787,538	1,203,243
Accounts receivable	74,844	26,874
Accrued interest	7,516	3,989
Inventory	8,581	8,581
Property taxes receivable	1,716,137	1,845,446
Total current assets	5,516,195	5,431,712
Restricted assets:		
Residents' trust account	1,442	1,784
Employers' trust account	14,321	16,999
Total restricted assets	15,763	18,783
Fixed assets:		
Land	9,950	9,950
Construction in process	237,600	-
Building and improvements	5,140,529	5,059,290
Equipment	1,600,289	1,513,119
Less accumulated depreciation	(5,179,973)	(4,945,273)
Total fixed assets	1,808,395	1,637,086
Total assets	\$ 7,340,353	\$ 7,087,581

County of LaSalle, Illinois

Nursing Home Fund Balance Sheet (Continued)

	November 30,	
	2013	2012
LIABILITIES		
Liabilities (payable from current assets):		
Accounts payable	\$ 372,695	\$ 357,656
Accrued payroll	94,588	75,487
Deferred revenue	1,650,000	1,810,000
Compensated absences	184,649	215,256
Total liabilities (payable from current assets)	2,301,932	2,458,399
Liabilities: (payable from restricted assets):		
Residents' trust account	1,442	1,784
Employees' trust account	14,321	16,999
Total liabilities (payable from restricted assets)	15,763	18,783
Total liabilities	2,317,695	2,477,182
NET POSITION		
Net position:		
Net position	\$ 5,022,658	\$ 4,610,399

County of LaSalle, Illinois

Nursing Home Fund

Statement of Revenues, Expenses, and Changes in Fund Balance

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property Taxes	\$ 1,810,000	\$ 1,810,000	\$ 1,804,789	\$ (5,211)	\$ 1,537,441
Charges for services:					
Public aid wire transfer	1,610,000	1,610,000	1,596,369	(13,631)	2,333,000
Private pay patients	981,850	981,850	955,353	(26,497)	794,517
Patient contributions	650,000	650,000	596,322	(53,678)	487,517
Patient insurance payment	10,000	10,000	6,656	(3,344)	12,844
Medicare Part A	735,000	735,000	638,535	(96,465)	784,231
Medicare part B	355,000	355,000	151,567	(203,433)	460,331
Other:					
Miscellaneous	2,000	2,000	2,708	708	2,890
Interest	12,000	12,000	14,566	2,566	11,021
Total revenues	6,165,850	6,165,850	5,766,865	(398,985)	6,423,792
Expenses:					
Health and welfare	7,265,203	7,265,203	5,075,793	(2,189,410)	5,370,537
Depreciation	-	-	237,068	237,068	269,239
Total expenses	7,265,203	7,265,203	5,312,861	(1,952,342)	5,639,776
Other financing sources (uses) -					
Operating transfers in	208,255	208,255	208,255	-	208,255
Operating transfers out	(250,000)	(250,000)	(250,000)	-	(250,000)
Total other financing sources (uses)	(41,745)	(41,745)	(41,745)	-	(41,745)
Net income (loss)	\$ (1,141,098)	\$ (1,141,098)	412,259	\$ 1,553,357	742,271
Fund balance - beginning of year			4,610,399		3,868,128
Fund balance - end of year			\$ 5,022,658		\$ 4,610,399

County of LaSalle, Illinois

Nursing Home Fund

Statement of Operating Expenses

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013			2012	
	Budgeted Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Operating expenses:					
Health and welfare:					
Extra help	\$ 90,000	\$ 90,000	\$ 61,565	\$ (28,435)	\$ 91,476
Dietary supplies	4,000	4,000	804	(3,196)	1,723
Dietary consultant	1,200	1,200	-	(1,200)	3,552
Mileage	-	-	877	877	-
Maintenance and repair of buildings	35,000	35,000	43,899	8,899	33,943
Food purchases	480,000	480,000	465,438	(14,562)	460,612
Housekeeping supplies	22,500	22,500	19,040	(3,460)	18,568
Laundry supplies for machines	12,500	12,500	8,045	(4,455)	8,134
Laundry - incontinent	30,000	30,000	34,427	4,427	31,539
Electricity	60,000	60,000	39,503	(20,497)	45,614
Gas	44,000	44,000	29,301	(14,699)	18,430
Maintenance supplies	40,000	40,000	31,383	(8,617)	34,816
Maintenance and repair of equipment	15,000	15,000	15,536	536	14,124
City of Ottawa sewer	25,000	25,000	26,626	1,626	22,901
Water engineer	4,800	4,800	4,500	(300)	4,375
Pest control	2,200	2,200	1,190	(1,010)	1,363
Refuse disposal	26,000	26,000	34,378	8,378	30,612
Maintenance contract	52,000	52,000	20,388	(31,612)	31,378
Provider participation fee	200,000	200,000	166,603	(33,397)	149,413
Medicare part B ancillary cost	250,000	250,000	198,981	(51,019)	298,566
Contract serve/part A therapy	240,000	240,000	255,282	15,282	286,356
Nursing supplies	94,000	94,000	96,682	2,682	97,589
Linens	15,000	15,000	11,888	(3,112)	19,603
Nursing consultants	25,000	25,000	18,758	(6,242)	23,979
Medical advisor	14,000	14,000	12,833	(1,167)	15,163
Activities supplies	6,000	6,000	6,961	961	6,560
Education - books and supplies	6,500	6,500	6,249	(251)	5,439
Auto gas and oil expense	2,500	2,500	2,760	260	2,538
Printing	1,000	1,000	33	(967)	-
Fees, subscriptions, and promotions	25,000	25,000	18,049	(6,951)	17,587
Marketing	15,000	15,000	18,496	3,496	15,734
General office supplies	15,000	15,000	14,703	(297)	13,029
Postage	3,500	3,500	3,841	341	3,976
Telephone	5,000	5,000	2,006	(2,994)	1,992
Miscellaneous	2	2	1,328	1,326	323
Refunds	150,000	150,000	-	(150,000)	111,385
Contingency	15,000	15,000	-	(15,000)	-
Patient insurance payments	20,000	20,000	12,549	(7,451)	16,876
Professional services	60,000	60,000	19,746	(40,254)	72,505
Travel and seminars	4,000	4,000	-	(4,000)	2,627
Drugs and medications	18,000	18,000	2,301	(15,699)	14,991
Improvements - capital	615,000	615,000	-	(615,000)	56,308
New equipment - computer	120,000	120,000	-	(120,000)	9,440
New equipment	58,500	58,500	39,769	(18,731)	33,370

County of LaSalle, Illinois

Nursing Home Fund

Statement of Operating Expenses (Continued)

For the Year Ended November 30, 2013

With Comparative Totals For the Year Ended November 30, 2012

	2013		Actual	2012	
	Budgeted Amounts Original	Final		Over (Under) Final Budget	Actual
Operating expenses (Cont):					
Health and welfare (Cont)					
Disaster expense	1	1	48,391	48,390	-
Assistant Administrator	43,000	43,000	43,353	353	31,089
Administrator	85,000	85,000	85,000	-	83,030
Environmental Services Director	33,800	33,800	34,374	574	34,044
Asst. Environmental Services Dir.	23,300	23,300	26,252	2,952	25,860
Director of nurses	71,600	71,600	68,226	(3,374)	72,120
Assistant director of nurses	57,800	57,800	57,812	12	58,186
Certified nurse assistants	406,700	406,700	170,343	(236,357)	178,175
Rehabilitation registered nurse	498,400	498,400	174,484	(323,916)	185,038
Licensed practical nurse	412,200	412,200	373,565	(38,635)	354,822
Infection control nurse	48,400	48,400	48,120	(280)	43,148
Activity director	33,600	33,600	29,571	(4,029)	34,910
Unit attendants	62,200	62,200	42,571	(19,629)	33,468
Nurse's aides	944,200	944,200	533,889	(410,311)	531,073
Occupational rehabilitation aide	71,200	71,200	73,528	2,328	73,803
Activity aides	85,900	85,900	72,132	(13,768)	69,692
Nursing supervisors	95,400	95,400	48,947	(46,453)	49,903
Marketing Director	31,500	31,500	33,009	1,509	35,231
Skilled Service Director	55,700	55,700	56,515	815	56,039
MDS Care Plan Coordinator	58,000	58,000	56,326	(1,674)	58,365
Social services designee	32,400	32,400	32,723	323	22,007
Custodians	106,400	106,400	87,724	(18,676)	90,549
Housekeeping aides	104,800	104,800	85,078	(19,722)	89,607
Laundresses	74,300	74,300	54,603	(19,697)	54,357
Bookkeeper	39,600	39,600	40,184	584	39,829
Nursing data entry clerk	64,600	64,600	64,539	(61)	46,735
Clerk/typist	24,500	24,500	24,853	353	36,879
Psycho-social coordinator	32,500	32,500	32,550	50	32,716
Overtime	325,000	325,000	379,934	54,934	322,683
Compensated absences	-	-	(30,607)	(30,607)	25,833
Health and life insurance	421,000	421,000	481,086	60,086	432,322
Fines	-	-	-	-	15,500
Bad debt expense	-	-	-	-	25,035
Total Health and welfare expenses	\$ 7,265,203	\$ 7,265,203	\$ 5,075,793	\$ (2,189,410)	\$ 5,370,537

County of LaSalle, Illinois

Agency Funds

Combining Balance Sheet

November 30, 2013

With Comparative Totals for November 30, 2012

	County Collector Funds	Circuit Clerk Fund	Township Motor Fuel Tax Fund	Township Bridge Aid
Assets:				
Cash	\$ 9,038,990	\$ 1,312,576	\$ 2,552,529	\$ 185,941
Investments	-	25,494	-	-
Accrued interest	-	-	-	-
Property taxes receivable	127,290	-	-	-
Total assets	\$ 9,166,280	\$ 1,338,070	\$ 2,552,529	\$ 185,941
Liabilities:				
Due to others	\$ 9,166,280	\$ 1,338,070	\$ 2,552,529	\$ 185,941

County of LaSalle, Illinois

Agency Funds

Combining Balance Sheet

November 30, 2013

With Comparative Totals for November 30, 2012

	Drainage District Fund	Other Agency Funds	Totals	
			2013	2012
Assets:				
Cash	\$ 198,362	\$ 495,440	\$ 13,783,838	\$ 10,794,066
Investments	26,189	-	51,683	51,468
Accrued interest	-	-	-	-
Property taxes receivable	-	-	127,290	155,358
Total assets	\$ 224,551	\$ 495,440	\$ 13,962,811	\$ 11,000,892
Liabilities:				
Due to others	\$ 224,551	\$ 495,440	\$ 13,962,811	\$ 11,000,892

County of LaSalle, Illinois

Agency Funds

County Collector Funds

Combining Balance Sheet

November 30, 2013

With Comparative Totals for November 30, 2012

	Property Taxes Fund	Right of Way Condemnation Fund	Unclaimed Monies Fund	Totals	
				2013	2012
Assets:					
Cash	\$ 8,970,193	\$ 54,615	\$ 14,182	\$ 9,038,990	\$ 5,579,031
Investments	-	-	-	-	-
Property taxes receivable	127,290	-	-	127,290	155,358
Total assets	\$ 9,097,483	\$ 54,615	\$ 14,182	\$ 9,166,280	\$ 5,734,389
Liabilities:					
Due to others	\$ -	\$ -	\$ -	\$ -	\$ -
Due to taxing bodies for taxes not yet collected	127,290	-	-	127,290	155,358
Available for distribution	8,970,193	54,615	14,182	9,038,990	5,579,031
Total liabilities	\$ 9,097,483	\$ 54,615	\$ 14,182	\$ 9,166,280	\$ 5,734,389

County of LaSalle, Illinois

Agency Funds

Other Agency Funds

Combining Balance Sheet

November 30, 2013

With Comparative Totals for November 30, 2012

	Juvenile Probation Fund	States Attorney Restitution Fund	Sheriff's Prisoner Trust Fund	Redemption Certificates Fund
ASSETS				
Cash	\$ 433	\$ 5,342	\$ 6,961	\$ 457,884
LIABILITIES				
Due to others	\$ 433	\$ 5,342	\$ 6,961	\$ 457,884

County of LaSalle, Illinois

Agency Funds

Other Agency Funds

Combining Balance Sheet

November 30, 2013

With Comparative Totals for November 30, 2012

	Drunk Driving Imp. Panel Fund	States Attorney Investigation Fund	Totals	
			2013	2012
ASSETS				
Cash	\$ 24,272	\$ 548	\$ 495,440	\$ 448,093
LIABILITIES				
Due to others	\$ 24,272	\$ 548	\$ 495,440	\$ 448,093

County of LaSalle, Illinois

Agency Funds

Combining Schedule of Cash Receipts and Disbursements

November 30, 2013

With Comparative Totals for November 30, 2012

	County Collector Funds	Circuit Clerk Fund	Township Motor Fuel Tax Fund	Township Bridge Aid
Cash and investments balance, beginning of year	\$ 5,734,389	\$ 1,756,325	\$ 2,730,231	\$ 107,303
Receipts	203,441,599	18,604,859	3,086,496	418,610
Disbursements	(200,009,708)	(19,023,114)	(3,264,198)	(339,972)
Cash and investments balance, end of year	\$ 9,166,280	\$ 1,338,070	\$ 2,552,529	\$ 185,941

County of LaSalle, Illinois

Agency Funds

Combining Schedule of Cash Receipts and Disbursements

November 30, 2013

With Comparative Totals for November 30, 2012

	Drainage District Fund	Other Agency Funds	Totals	
			2013	2012
Cash and investments balance, beginning of year	\$ 224,551	\$ 358,396	\$ 10,911,195	\$ 7,832,213
Receipts	103,100	4,576,898	\$ 230,231,562	230,315,345
Disbursements	(32,744)	(4,439,854)	\$ (227,109,590)	(227,146,666)
Cash and investments balance, end of year	\$ 294,907	\$ 495,440	\$ 14,033,167	\$ 11,000,892

County of LaSalle, Illinois

Agency Funds

Township Motor Fuel Tax Fund

Schedule of Cash Receipts and Disbursements

November 30, 2013

With Comparative Totals for November 30, 2012

	2013	2012
Cash and investments balance, beginning of year	\$ 2,730,231	\$ 1,282,993
Receipts:		
Revenue allotments	3,085,988	2,917,281
Interest	508	291
Total receipts	3,086,496	2,917,572
Disbursements:		
Distributions	3,264,198	1,470,334
Cash and investments balance, end of year	\$ 2,552,529	\$ 2,730,231

County of LaSalle, Illinois

Agency Funds

Township Bridge Aid Fund

Schedule of Cash Receipts and Disbursements

November 30, 2013

With Comparative Totals for November 30, 2012

	2013	2012
Cash and investments balance, beginning of year	\$ 107,303	\$ 152,558
Receipts:		
Township bridge aid	418,610	22,327
Total receipts	418,610	22,327
Disbursements:		
Distributions	339,972	67,582
Cash and investments balance, end of year	\$ 185,941	\$ 107,303

County of LaSalle, Illinois

Agency Funds

County Collector Funds

Combining Schedule of Cash Receipts and Disbursements

November 30, 2013

With Comparative Totals for November 30, 2012

	Property Taxes Fund	Right of Way Condemnation Fund	Unclaimed Monies Fund	Totals	
				2013	2012
Cash balance, beginning of year	\$ 5,699,033	\$ 14,493	\$ 20,863	\$ 5,734,389	\$ 3,258,738
Receipts	203,401,477	40,122	-	203,441,599	211,420,908
Disbursements	(200,003,027)	-	(6,681)	(200,009,708)	(208,945,257)
Cash balance, End of year	\$ 9,097,483	\$ 54,615	\$ 14,182	\$ 9,166,280	\$ 5,734,389

County of LaSalle, Illinois

Agency Funds

Other Agency Funds

Combining Schedule of Cash Receipts and Disbursements

For the Year Ended November 30, 2013

	Juvenile Probation Fund	States Attorney Restitution Counseling Fund	Sheriff's Prisoner Trust Fund	Redemption Certificates Fund
Cash balance, beginning of year	\$ 383	\$ 4,074	\$ 6,961	\$ 317,091
Receipts	2,157	1,933	337,318	4,211,795
Disbursements	(2,107)	(665)	(337,318)	(4,071,002)
Cash balance, end of year	\$ 433	\$ 5,342	\$ 6,961	\$ 457,884

County of LaSalle, Illinois

Agency Funds

Other Agency Funds

Combining Schedule of Cash Receipts and Disbursements

For the Year Ended November 30, 2013

	Drunk Driving Imp. Panel Fund	States Attorney Investigation Fund	Totals	
			2013	2012
Cash balance, beginning of year	\$ 29,296	\$ 591	\$ 358,396	\$ 817,070
Receipts	17,695	6,000	4,576,898	5,069,483
Disbursements	(22,719)	(6,043)	(4,439,854)	(5,438,460)
Cash balance, end of year	\$ 24,272	\$ 548	\$ 495,440	\$ 448,093

OTHER MANAGEMENT INFORMATION

County of LaSalle, Illinois

Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections November 30, 2013

	2005	2006	2007
Assessed valuations	\$ 1,981,988,738	\$ 2,004,966,064	\$ 2,300,440,391
Tax rates:			
General	0.1775	0.2346	0.2464
Detention Home	0.0150	0.0147	0.0148
IL Municipal Retirement	0.2004	0.1976	0.2009
Social Security	-	-	-
County Highway	0.0987	0.0946	0.0986
Special Tax Match	0.0486	0.0473	0.0489
County Bridge	0.0448	0.0473	0.0489
Mental Health	0.0795	0.0764	0.0933
Insurance	0.3286	0.2688	0.1256
Veterans Assistance Commission	0.0091	0.0085	0.0117
County Health	0.0347	0.0325	0.0302
Nursing Home	0.0720	0.0674	0.0626
Totals	1.1089	1.0897	0.9819
Tax extensions:			
General	\$ 3,332,536	\$ 4,702,262	\$ 5,316,732
Detention Home	281,311	294,485	319,213
IL Municipal Retirement	3,758,324	3,958,532	4,333,104
Social Security	-	-	-
County Highway	1,851,030	1,895,127	2,126,650
Special Tax Match	911,449	947,563	1,054,697
County Bridge	840,184	947,563	1,054,697
Mental Health	1,490,951	1,530,525	2,012,337
Insurance	6,162,601	5,384,886	2,708,998
Veterans Assistance Commission	170,662	170,281	252,351
County Health	650,767	651,074	651,367
Nursing Home	1,350,296	1,350,228	1,350,185
Totals	\$ 20,800,111	\$ 21,832,526	\$ 21,180,331
Tax collections	\$ 20,774,176	\$ 21,807,614	\$ 21,082,554

2008	2009	2010	2011	2012
\$ 2,437,420,499	\$ 2,598,082,415	\$ 2,590,163,760	\$ 2,526,411,037	\$ 2,934,346,368
0.2445	0.2500	0.2500	0.2500	0.2500
0.0145	0.0150	0.0150	0.0150	0.0150
0.1965	0.2009	0.1250	0.1311	0.1268
-	-	0.0673	0.0504	0.0409
0.1000	0.1000	0.1000	0.0998	0.1000
0.0500	0.0500	0.0500	0.0499	0.0500
0.0500	0.0500	0.0500	0.0499	0.0500
0.0938	0.0944	0.0947	0.0952	0.0859
0.0771	0.0760	0.0855	0.0946	0.1186
0.0121	0.0121	0.0122	0.0109	0.0051
0.0353	0.0351	0.0353	0.0361	0.0373
0.0595	0.0569	0.0571	0.0606	0.0740
0.9333	0.9404	0.9421	0.9434	0.9536
\$ 5,556,511	\$ 6,495,505	\$ 6,475,715	\$ 6,316,028	\$ 6,113,796
329,436	389,712	388,525	378,962	366,828
4,464,421	5,219,548	3,237,705	3,312,125	3,100,184
-	-	1,743,180	1,274,322	1,000,217
2,271,970	2,598,082	2,590,164	2,520,348	2,445,518
1,135,985	1,299,041	1,295,082	1,260,174	1,222,759
1,135,985	1,299,041	1,295,082	1,260,174	1,222,759
2,131,108	2,452,590	2,452,885	2,403,880	2,100,211
1,751,689	1,974,543	2,214,590	2,390,490	2,900,140
274,908	314,368	316,000	275,126	125,211
802,005	911,927	914,328	912,034	912,178
1,351,822	1,478,309	1,478,984	1,530,500	1,810,173
\$ 21,205,840	\$ 24,432,666	\$ 24,402,240	\$ 23,834,162	\$ 23,319,974
\$ 21,090,874	\$ 24,257,321	\$ 24,252,787	\$ 23,775,828	\$ 23,120,035

County of LaSalle, Illinois

General Governmental Expenditures by Function

November 30, 2013

Fiscal Year	General Government	Public Safety	Public Works	Social Services	Culture and Recreation
2013	\$ 16,813,915	\$ 4,736,864	\$ 10,821,414	\$ 7,527,869	\$ 185,687
2012	\$ 17,468,684	\$ 4,382,934	\$ 7,931,726	\$ 7,088,791	\$ 172,011
2011	\$ 15,390,203	\$ 4,526,224	\$ 9,394,495	\$ 6,978,472	\$ 114,994
2010	\$ 15,172,256	\$ 3,871,897	\$ 10,956,531	\$ 7,075,986	\$ 125,050
2009	\$ 14,700,554	\$ 4,499,245	\$ 8,708,013	\$ 6,021,449	\$ 108,543
2008	\$ 15,503,470	\$ 4,237,122	\$ 6,746,422	\$ 5,278,998	\$ 115,595
2007	\$ 17,339,279	\$ 4,191,758	\$ 9,681,536	\$ 5,626,038	\$ 124,466
2006	\$ 17,561,079	\$ 4,385,034	\$ 10,745,303	\$ 5,682,889	\$ 116,062
2005	\$ 14,470,348	\$ 3,714,772	\$ 8,099,771	\$ 5,577,974	\$ 132,726
2004	\$ 9,134,668	\$ 3,511,213	\$ 8,369,328	\$ 5,662,177	\$ 126,760

Corrections	Judiciary and Legal	Projects	Debt Service	Totals
\$ 5,409,829	\$ 7,021,836	\$ 72,003	\$ 1,459,600	\$ 54,049,017
\$ 5,555,550	\$ 7,547,030	\$ 375,017	\$ 1,454,677	\$ 51,976,420
\$ 5,456,549	\$ 6,762,299	\$ 465,511	\$ 1,473,453	\$ 50,562,200
\$ 5,250,745	\$ 6,966,340	\$ 1,298,619	\$ 1,479,331	\$ 52,196,755
\$ 5,877,243	\$ 5,842,423	\$ 1,315,199	\$ 1,481,279	\$ 48,553,948
\$ 5,534,839	\$ 6,161,525	\$ 199,130	\$ 1,479,298	\$ 45,256,399
\$ 5,475,580	\$ 6,891,128	\$ 284,075	\$ 1,482,043	\$ 51,095,903
\$ 5,728,052	\$ 6,979,277	\$ 379,056	\$ 1,483,004	\$ 53,059,756
\$ 4,852,507	\$ 5,750,932	\$ 1,403,021	\$ -	\$ 44,002,051
\$ 4,586,602	\$ 3,630,379	\$ 1,385,944	\$ 1,378,407	\$ 37,785,478

County of LaSalle, Illinois

General Governmental Revenues by Source

November 30, 2013

Fiscal Year	Taxes	Inter-Governmental Revenue	Fines and Fees	Interest	Other	Totals
2013	\$ 21,450,237	\$ 22,480,787	\$ 8,433,715	\$ 681,865	\$ 804,354	\$ 53,850,958
2012	\$ 22,410,560	\$ 20,116,479	\$ 8,700,491	\$ 1,003,793	\$ 521,259	\$ 52,752,582
2011	\$ 22,895,889	\$ 20,360,670	\$ 8,282,870	\$ 682,729	\$ 187,848	\$ 52,410,006
2010	\$ 22,919,346	\$ 21,313,166	\$ 9,512,363	\$ 1,026,406	\$ 160,186	\$ 54,931,467
2009	\$ 29,961,578	\$ 9,338,975	\$ 9,548,101	\$ 1,347,139	\$ 341,503	\$ 50,537,296
2008	\$ 31,651,820	\$ 7,213,798	\$ 8,765,498	\$ 1,832,448	\$ 1,876,036	\$ 51,339,600
2007	\$ 32,541,590	\$ 10,035,505	\$ 15,425,895	\$ 2,111,107	\$ 816,403	\$ 60,930,500
2006	\$ 30,717,714	\$ 12,208,617	\$ 11,224,444	\$ 1,299,902	\$ 4,019,624	\$ 59,470,301
2005	\$ 25,353,572	\$ 12,665,044	\$ 10,133,009	\$ 914,004	\$ 876,396	\$ 49,942,025
2004	\$ 15,189,130	\$ 11,803,944	\$ 6,790,646	\$ 628,414	\$ 1,207,225	\$ 35,619,359

County of LaSalle, Illinois

Property Tax Levies and Collections

November 30, 2013

Fiscal Year	Rate Per \$100	Total Tax Levy	Current Tax Collections	Percent of Levy Collected
2013	0.9536	\$ 23,319,974	\$ 23,120,035	99.14
2012	0.9434	\$ 23,834,162	\$ 23,775,828	99.76
2011	0.9421	\$ 24,402,240	\$ 24,252,787	99.39
2010	0.9404	\$ 24,432,666	\$ 24,257,321	99.28
2009	0.9333	\$ 21,205,840	\$ 21,090,874	99.46
2008	0.9819	\$ 21,180,331	\$ 21,082,554	99.54
2007	1.0897	\$ 21,832,526	\$ 21,807,614	99.89
2006	1.1089	\$ 20,800,111	\$ 20,774,176	99.88
2005	1.0668	\$ 19,813,548	\$ 19,791,751	99.89
2004	0.7985	\$ 14,695,207	\$ 14,673,855	99.85

County of LaSalle, Illinois

Assessed and Estimated Actual Value of Taxable Property

November 30, 2013

Fiscal Year	Real Property		Railroads	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2013	\$ 2,916,696,619	\$ 8,750,089,857	\$ 17,649,749	\$ 52,949,247
2012	\$ 2,509,618,984	\$ 7,528,856,952	\$ 16,792,053	\$ 50,376,159
2011	\$ 2,575,730,611	\$ 7,727,191,833	\$ 14,433,149	\$ 43,299,447
2010	\$ 3,114,756,156	\$ 9,344,268,468	\$ 39,615	\$ 118,845
2009	\$ 2,762,644,256	\$ 8,287,932,768	\$ 80,407	\$ 241,221
2008	\$ 2,598,270,257	\$ 7,794,810,771	\$ 88,519	\$ 265,557
2007	\$ 2,613,799,434	\$ 7,841,398,302	\$ 88,519	\$ 265,557
2006	\$ 2,435,443,590	\$ 7,306,330,770	\$ 88,519	\$ 265,557
2005	\$ 2,271,471,830	\$ 6,814,415,490	\$ 95,077	\$ 285,231
2004	\$ 2,218,263,572	\$ 6,654,790,716	\$ 149,541	\$ 448,623

Total		Ratio of Total Assessed Value to Total Estimated Actual Value
Assessed Value	Estimated Actual Value	
\$ 2,934,346,368	\$ 8,803,039,104	33.33%
\$ 2,526,411,037	\$ 7,579,233,111	33.33%
\$ 2,590,163,760	\$ 7,770,491,280	33.33%
\$ 3,114,795,771	\$ 9,344,387,313	33.33%
\$ 2,762,724,663	\$ 8,288,173,989	33.33%
\$ 2,598,358,776	\$ 7,795,076,328	33.33%
\$ 2,613,887,953	\$ 7,841,663,859	33.33%
\$ 2,435,532,109	\$ 7,306,596,327	33.33%
\$ 2,271,566,907	\$ 6,814,700,721	33.33%
\$ 2,218,413,113	\$ 6,655,239,339	33.33%

County of LaSalle, Illinois

Property Tax Rates - All Overlapping Governments (Per \$100 of Assessed Value)

November 30, 2013

Tax Levy Year	General Funds	Special Revenue Funds	Grade Schools	High Schools	Junior College
2012	0.2500	0.7035	2.9576	2.4490	0.4497
2011	0.2500	0.6934	2.8890	2.3994	0.4119
2010	0.2500	0.6921	2.8597	2.3914	0.3877
2009	0.2500	0.6904	2.8197	2.4430	0.3807
2008	0.2445	0.6888	2.8106	2.4327	0.3730
2007	0.2464	0.7355	2.7816	2.4520	0.3722
2006	0.2346	0.8551	2.8645	2.5261	0.3882
2005	0.1775	0.9314	2.6306	2.4291	0.3947
2004	0.2042	0.8626	2.6959	2.4108	0.3040
2003	0.0343	0.7648	2.6956	2.3526	0.4129

Townships	Cities/ Villages	Fire Protection District	Sanitary District	Totals
0.6246	1.1490	0.3526	0.2000	9.1360
0.6114	1.0494	0.3321	0.2000	8.8366
0.5956	1.0407	0.3207	0.2000	8.7379
0.5942	0.9880	0.3172	0.2000	8.6832
0.5937	0.9616	0.3071	0.1944	8.6064
0.5936	0.9136	0.3154	0.2000	8.6103
0.6323	0.9454	0.3254	0.2000	8.9716
0.6501	0.9562	0.3148	0.2000	8.6844
0.6473	0.9805	0.3090	0.2000	8.6143
0.6352	0.8816	0.3011	0.2000	8.2781

County of LaSalle, Illinois

Principal Taxpayers

Year Ended November 30, 2013

Taxpayer	Type of Business	2012 Assessed Valuation	Percentage of Total Assessed Valuation
Exelon	Electric Utility	\$ 488,250,000	16.64%
Silverleaf Resorts Inc.	Leasing Corporation	13,395,572	0.46%
Wal-Mart	Shopping	12,090,316	0.41%
Inland Western	Manufacturing	11,038,519	0.38%
James Hardie Bldg. Prod.	Manufacturing	9,176,544	0.31%
Peru Mall	Shopping Mall	5,703,597	0.19%
Kohl's Department Store, LLC	Shopping	4,627,922	0.16%
Con-Way Freight, Inc	Transportation	4,088,333	0.14%
Community Hospital of Ottawa	Medical	3,858,259	0.13%
JC Whitney & Co	Manufacturing	3,834,902	0.13%
		\$ 556,063,964	18.95%

Source: County Supervisor of Assessments

County of LaSalle, Illinois

Computation of Legal Debt Margin

November 30, 2013

Assessed Valuation (2012)	\$ 2,934,346,368
Statutory debt limitation (2.875% of 2012 assessed valuation)	\$ 84,362,458
Amount of debt applicable to debt limit	17,360,000
Legal Debt Margin	\$ 67,002,458

County of LaSalle, Illinois

Demographic Statistics

November 30, 2013

Fiscal Year	Population	Per Capita Income	Median Age	School Enrollment	Unemployment Rate
2013	112,973	25,641	41.0	16,685	10.7
2012	113,518	25,439	41.0	17,121	10.1
2011	113,924	23,020	39.9	17,190	10.9
2010	113,065	23,020	39.9	17,268	11.9
2009	113,065	23,020	39.9	17,082	15.0
2008	113,065	23,020	39.9	17,448	10.1
2007	113,065	23,020	39.9	19,188	7.4
2006	112,230	N/A	38.1	19,350	5.2
2005	112,604	19,276	38.1	19,621	7.5
2004	112,037	19,185	38.1	19,615	7.5

Source: (1) Census Bureau
(2) County Superintendent of Schools
(3) State Unemployment Office

County of LaSalle, Illinois

Bank, Savings, Loan and Credit Union Deposits

November 30, 2013

Fiscal Year	Bank Deposits	Savings & Loan Deposits	Credit Union Deposits
2013	\$ 35,590,998,000	\$ 122,488,000	*
2012	\$ 35,722,739,000	\$ 123,157,000	*
2011	\$ 32,226,294,000	\$ 123,329,000	*
2010	\$ 32,534,949,000	\$ 116,082,000	*
2009	\$ 17,553,891,000	\$ 109,792,000	*
2008	\$ 17,105,738,000	\$ 103,680,000	*
2007	\$ 17,133,144,000	\$ 152,978,000	*
2006	\$ 15,799,037,000	\$ 100,349,000	*
2005	\$ 13,818,871,000	\$ 101,804,000	*
2004	\$ 12,861,070,000	\$ 100,275,000	*

Source: Obtained from reporting banks to the County Treasurer

* Note: Information concerning deposits from the Illinois Union League is unavailable

County of LaSalle, Illinois

Miscellaneous Statistics

November 30, 2013

Date of incorporation	1831
Form of Government	County Board
Area (square miles) (1)	1,134
Transportation (1)	
Miles of roads	371.83
Employees (1)	
Board members	29
Elected officials	10
	39
Other employees (1)	
General government	128
Public safety	227
Roads and bridges	38
Health	117
Recreation	3
Education	5
	518
Police protection (1)	
Number of stations	1
Number of police officers	104
Recreation (1)	
Number of parks	2
Census	
Number of people (2)	113,000
Number of registered voters	67,681

Source:

(1) Information from County records

(2) Census Bureau